Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 1, General Ledger

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 1 - General Ledger		
Req ID	**Change Type**	**Reason for Change**
01.01.002	**D**	**This requirement was moved to 01.02.020, to realign it to a more applicable functional area.**
01.01.011	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.01.017	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.01.019	**D**	**This requirement was moved to 01.02.021, to realign it to a more applicable functional area.**
01.01.020	**D**	**This requirement was moved to 01.02.022, to realign it to a more applicable functional area.**
01.01.026	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.01.028	**D**	**This requirement was moved to 01.02.023, to realign it to a more applicable functional area.**
01.01.030	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.01.036	**D**	**This requirement was moved to 01.02.024, to realign it to a more applicable functional area.**
01.01.037	**D**	**This requirement was moved to 01.02.025, to realign it to a more applicable functional area.**
01.01.038	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.01.039	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.01.041	**C**	**Requirement verbiage updated.**

VOLUME 1 - General Ledger		
Req ID	**Change Type**	**Reason for Change**
01.01.043	D	This requirement was moved to 01.04.010, to realign it to a more applicable functional area.
01.01.044	D	This requirement was moved to 01.04.011, to realign it to a more applicable functional area.
01.01.045	D	This requirement was moved to 19.01.018, to realign it to a more applicable functional area.
01.01.047	A	New Requirement
01.01.048	A	New Requirement
01.02.006	D	This requirement was moved to 14.01.081, to realign it to a more applicable functional area.
01.02.011	D	This is broad policy guidance, not a programmable or testable system requirement.
01.02.013	D	This is broad policy guidance, not a programmable or testable system requirement.
01.02.018	D	This requirement is not specific to the General Ledger process.
01.02.019	A	New Requirement
01.02.020	A	This requirement was moved from 01.01.002, to realign it to a more applicable functional area.
01.02.021	A	This requirement was moved from 01.01.019, to realign it to a more applicable functional area.
01.02.022	A	This requirement was moved from 01.01.020, to realign it to a more applicable functional area.
01.02.023	A	This requirement was moved from 01.01.028, to realign it to a more applicable functional area.
01.02.024	A	This requirement was moved from 01.01.036, to realign it to a more applicable functional area.
01.02.025	A	This requirement was moved from 01.01.037, to realign it to a more applicable functional area.
01.02.026	A	This requirement was moved from 01.03.002, to realign it to a more applicable functional area.
01.02.027	A	This requirement was moved from 01.03.013, to realign it to a more applicable functional area.
01.03.002	D	This requirement was moved to 01.02.026, to realign it to a more applicable functional area.
01.03.007	D	This requirement was moved to 14.03.072, to realign it to a more applicable functional area.
01.03.013	D	This requirement was moved to 01.02.027, to realign it to a more applicable functional area.
01.04.001	D	This is broad policy guidance, not a programmable or testable system requirement.
01.04.005	C	Requirement verbiage updated.
01.04.010	A	New Requirement
01.04.011	A	This requirement was moved from 01.01.043, to realign it to a more applicable functional area.

VOLUME 1 - General Ledger		
Req ID	**Change Type**	**Reason for Change**
01.04.012	**A**	**This requirement was moved from 01.01.044, to realign it to a more applicable functional area.**
01.04.013	**A**	**This requirement was moved from 05.01.017, to realign it to a more applicable functional area.**
01.05.009	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.05.016	**D**	**This requirement was moved to 14.05.018, to realign it to a more applicable functional area.**
01.05.019	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.05.020	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
01.05.024	**D**	**This requirement was moved to 14.05.019, to realign it to a more applicable functional area.**
01.05.026	**D**	**This requirement was moved to 14.02.090, to realign it to a more applicable functional area.**
01.05.027	**D**	**This requirement was moved to 14.01.082, to realign it to a more applicable functional area.**
01.05.043	**D**	**This requirement was moved to 14.05.020, to realign it to a more applicable functional area.**
01.05.053	**D**	**This requirement was moved to 14.05.021, to realign it to a more applicable functional area.**
01.05.054	**D**	**This requirement was moved to 14.05.022, to realign it to a more applicable functional area.**
01.05.055	**A**	**New Requirement**
01.05.056	**A**	**New Requirement**
01.05.057	**A**	**New Requirement**
01.05.058	**A**	**This requirement was moved from 14.01.025, to realign it to a more applicable functional area.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 01, General Ledger

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 01, General Ledger

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' General Ledger financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing General Ledger functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD requirements for General Ledger functionality for financial management systems. It represents a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996," September 30, 1996.

b. This Volume incorporates revisions to the requirements from the authoritative sources. It also

incorporates updates to existing requirements **via highlighting the appropriate text in bolded blue font**. See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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GENERAL LEDGER INTRODUCTION

1. The general ledger, as the central function of a core financial system, is the highest level of summarization within the system. The general ledger provides financial accountability for budgetary resources, stewardship over assets, reporting of cash/fund resources, and visibility of total costs. The general ledger maintains account balances by fund structure and individual general ledger accounts. All transactions to record financial events[1] shall be posted, either individually or in summary, to a general ledger regardless of the origin of the transaction.

2. Subsidiary ledgers at various levels of detail support the general ledger. Such subsidiary ledgers may be maintained in the core financial system or in other systems. For example, detailed property records supporting the equipment account in the general ledger may be maintained in a system devoted to controlling and maintaining equipment.

3. The United States Standard General Ledger (USSGL), under Volume I of the Treasury Financial Manual (TFM) Supplement Number 2 (August 2009), provides a uniform Chart of Accounts to be used in standardizing federal agency accounting which supports the preparation of standard external reports required by central agencies. The Office of Management and Budget (OMB) Circular A-127 (January 2009) and the Federal Financial Management Improvement Act (FFMIA) of 1996 require implementation of the USSGL at the transaction level throughout an agency's financial management systems. The USSGL is composed of five major sections: (1) Chart of Accounts, (2) Account Definitions, (3) Accounting Transactions, (4) USSGL Attributes, and (5) Report Crosswalks. Those federal executive agencies that serve on the USSGL Board maintain the Chart of Accounts and Account Definitions. The Financial Management Service (FMS) publishes the five sections of the USSGL in the TFM and posts them on the Internet at http://www.fms.treas.gov/ussgl.

4. The general ledger, as the ultimate overall control for capturing the effects of all financial events, ensures that debits equal credits for every recorded transaction in a single journal entry. The general ledger maintains accounts for assets, liabilities, net position, revenues and other financing sources, expenses, gains, losses, budgetary data, and “memorandum” information.

5. The general ledger defines the chart of accounts and transaction posting rules. It is used to update multiple accounts, including budgetary and proprietary accounts, for a single transaction or financial event. It provides for entering journal entries to post transactions, record account adjustments, and perform periodic closings. The general ledger provides a standard accounting structure for the accumulation and processing of financial management data, enhances control of maintaining financial databases, and supports budgetary and external financial reporting.

[1] A financial event is any event initiated or caused by either the agency or forces outside the agency that has financial consequences to the agency or Federal government. Generally, the consequences of financial events are recorded on the agency’s financial records. Payments of debts, collection of receivables, receipt of appropriations, incurrence of potential liabilities, signing of contracts, ordering goods or services use of resources, incurrence of costs and the passage of time are all examples of financial events.

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.001		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain a chart of accounts consistent with the United States Standard General Ledger (USSGL) Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-01	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_001
Maintain Chart of Accounts	01.01.002	D	This requirement was moved to 01.02.020, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.004		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., Federal Agencies' Centralized Trial-Balance System (FACTS) I, FACTS II and Governmentwide Financial Report System (GFRS) reporting). These proprietary and budgetary sets of general ledger accounts must be self-balancing (the total debits equals the total credits).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-02	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_003
Maintain Chart of Accounts	01.01.005		The system's USSGL account structure must provide a self-balancing set of budgetary accounts to record the appropriation, apportionment, allocation, commitment, obligation, and expenditure processes.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070503			Maintain_GL_Chart_Of_Accounts_034

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.008		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a Treasury Account Symbol (TAS) structure that includes the following components defined by Treasury and Office of Management and Budget (OMB): Subclass Agency code Hyphen (when co-owner is not null) Transfer agency Fiscal year (period of availability) Main account number Sub-account symbol.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-09		Manage Financial Management Policy		Maintain_GL_Chart_Of_Accounts_005
Maintain Chart of Accounts	01.01.010		To support the General Ledger (GL) Account Definition process, the Core financial system must provide automated functionality to define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_007
Maintain Chart of Accounts	01.01.011	D	Deleted: To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific GL sub-accounts that summarize to USSGL accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_008
Maintain Chart of Accounts	01.01.012		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to add, change, or deactivate elements of the accounting classification structure and define valid Accounting Classification Element (ACE) values without programming changes (e.g., through online table updates).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_009

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Chart of Accounts	01.01.017	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain multiple Agency Location Codes (ALCs) and capture the ALC on all transactions that impact the Fund Balance With Treasury (FBWT) and are reported to Treasury on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-01 and FBA-07		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_010
Maintain Chart of Accounts	01.01.018		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent child relationships.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-12		Manage Financial Management Policy		Maintain_GL_Chart_Of_Accounts_011
Maintain Chart of Accounts	01.01.019	D	This requirement was moved to 01.02.021, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.020	D	This requirement was moved to 01.02.022, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.022		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to provide the capability to derive full accounting classifications on transactions from abbreviated user input. Examples of methods include: entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-04			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Chart_Of_Accounts_014
Maintain Chart of Accounts	01.01.024		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to add, change or de-activate accounts in the chart of accounts without programming changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_015
Maintain Chart of Accounts	01.01.026	D	Deleted: To add value to the Disbursing process, the Core financial system should provide automated functionality to Calculate payments to foreign vendors based on current exchange rates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-57		Convert United States Dollar Equivalent to Foreign Equivalent	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_017
Maintain Chart of Accounts	01.01.027		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-06				Maintain_GL_Chart_Of_Accounts_018
Maintain Chart of Accounts	01.01.028	D	This requirement was moved to 01.02.023, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.030	D	Deleted: To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-04				Maintain_GL_Chart_Of_Accounts_021
Maintain Chart of Accounts	01.01.032		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_023
Maintain Chart of Accounts	01.01.033		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_024
Maintain Chart of Accounts	01.01.034		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the USSGL chart of accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-09		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_025
Maintain Chart of Accounts	01.01.035		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the FACTS II attributes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-10		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_026

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Chart of Accounts	01.01.036	D	This requirement was moved to 01.02.024, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.037	D	This requirement was moved to 01.02.025, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.038	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC as a GWA reporter or a non-GWA reporter.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-02		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_029
Maintain Chart of Accounts	01.01.039	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC's Business Activity as: • Intra-governmental Payment and Collection (IPAC) only • CA $HLINK II only • Treasury Disbursing Office (TDO) Payments only • IPAC and CA$HLINK II • IPAC and TDO payments • TDO payments and CA$HLINK II • IPAC, CA$HLINK II, and TDO payments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-04		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_030

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Chart of Accounts	01.01.040		Within the DoD, the system must not use summary accounts to report balances and shall not use summary accounts in the USSGL Chart of Accounts posting. A summary account is an account that has been subdivided into subsidiary posting accounts. The USSGL no longer uses summary accounts in the USSGL Chart of Accounts. Section headings in the USSGL display only the organization of the account structure but do not constitute summary accounts.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070202		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_033
Maintain Chart of Accounts	01.01.041	C	**The TFM, USSGL Supplement, Section III: Account Transactions, implements the USSGL at a transaction level. The USSGL Standard Financial Information Structure (SFIS) Transaction Library is a decomposition of the TFM USSGL accounting transactions for DoD and breaks down the generalized TFM USSGL transaction postings containing multiple debits and credits, into appropriate pairings of debits and credits of budgetary, proprietary, and memorandum accounts into individual DoD Transaction Codes (DTC). (See paragraph 070302 of this chapter for further details.)**		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070203		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_031

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Chart of Accounts	01.01.042		To support the General Ledger process, the system must have the functionality to implement the USSGL to accomplish internal and external reporting needs. For external reporting, all data must summarize to the four-digit USSGL accounts (1000 Assets, 2000 Liabilities, 3000 Net Position, 4000 Budgetary, 5000 Revenue and Other Financing Sources, 6000 Expenses, 7000 Gains/Losses/Miscellaneous Items, and 8000 Memorandum) and standard attributes required by Treasury/FMS for Federal Agencies' Centralized Trial-Balance System (FACTS I and II).		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070402 & 070403		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_038
Maintain Chart of Accounts	01.01.043	D	This requirement was moved to 01.04.010, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.044	D	This requirement was moved to 01.04.011, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.045	D	This requirement was moved to 19.01.018, to realign it to a more applicable functional area.		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.C.2			

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Chart of Accounts	01.01.047	A	**To support the Accounting Classification Management process, the Core financial system must use the Standard Financial Information Structure (SFIS).**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040401, 040604 Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070302, 070405, 070604, 070605			Maintain_GL_Chart_Of_Accounts_035
Maintain Chart of Accounts	01.01.048	A	**The system shall have the capability to validate the Treasury Account Symbol (TAS) against the Federal Account Symbols and Titles (FAST) Book.**	Source: I TFM 2-1500; Source Date: 9/21/2011; Source Number: Sec 1515				Maintain_GL_Chart_Of_Accounts_036
Maintain Transaction Posting Rules	01.02.003		To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to update all general ledger account balances (i.e., budgetary, proprietary and memorandum accounts) based on a single input transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-01			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_002
Maintain Transaction Posting Rules	01.02.004		To support the Transaction Definition process, the Core financial system must provide automated functionality to define the general ledger account postings used in a standard transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_003

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Transaction Posting Rules	01.02.006	D	This requirement was moved to 14.01.081, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Transaction Posting Rules	01.02.010		To support the Transaction Definition process, the Core financial system must provide automated functionality to define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Transaction_Posting_Rules_006
Maintain Transaction Posting Rules	01.02.011	D	Deleted: To support the System-Generated Transactions process, the Core financial system must provide automated functionality to process future date transactions in subsequent accounting periods (i.e., when the specified transaction dates are reached). The system must also provide automated functionality to validate the transaction upon initial entry and re-validate the transaction at the point it is recorded.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-03			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_007
Maintain Transaction Posting Rules	01.02.013	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain valid Treasury Account Symbol (TAS) / Business Event Type Code (BETC) as provided by Treasury's Shared Accounting Module (SAM) for classification of the agency's Fund Balance with Treasury (FBWT) transactions in the Government wide Accounting (GWA) system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-08				Maintain_GL_Transaction_Posting_Rules_009

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Transaction Posting Rules	01.02.015		To support the Transaction Definition process, the Core financial system must provide automated functionality to define up to 10 debit and credit pairs in a single standard transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Transaction_Posting_Rules_011
Maintain Transaction Posting Rules	01.02.016		To support the General Ledger Update and Editing process, the Core financial system must provided automated functionality to validate USSGL attributes on transactions (whether entered or derived) prior to the posting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_012
Maintain Transaction Posting Rules	01.02.018	D	Deleted: The Standard Financial Information Structure (SFIS) is required for all target systems and legacy business feeder systems that will interface with a target system, as identified in the Enterprise Transition Plan (ETP) that support financial transactions.		Source: DoDFMR Vol 1, Ch 4; Source Date: 6/1/2009; Source Number: Para 040401			
Maintain Transaction Posting Rules	01.02.019	A	**The core financial system must calculate and record the foreign currency fluctuation gains or losses resulting from the settlement of foreign currency receivables or payables when the settlement occurs.**		Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020201.F.			General_Ledger_Maintain_Transaction_Posting_Rules_006

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Transaction Posting Rules	01.02.020	A	**To support the General Ledger Account Definition process, the Core financial system must be able to record financial events throughout the financial management system applying the requirements of the USSGL at the transaction level. Application of the Standard General Ledger (SGL) at the transaction level means that the financial management systems will process transactions following the definitions and defined uses of the general ledger accounts as described in the SGL. Compliance with this standard requires: (1) data in financial reports is consistent with the USSGL; (2) Transactions recorded are consistent with USSGL rules, (3) supporting transaction detail for USSGL accounts are readily available.**	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: 8.C.3 Source: TFM Supplement No S2 Part 2 Sec III; Source Date: 8/1/2009; Source Number:	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_002
Maintain Transaction Posting Rules	01.02.021	A	**To support the Transaction Definition process, the Core financial system must provide automated functionality to record like accounting events consistently using standard transactions. Standard transactions must specify the general ledger account postings, and update document balances and any related tables (e.g. available funding) and define standard transactions that include proprietary, budgetary and memorandum accounts**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-01 and GLB-03			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_012

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Transaction Posting Rules	01.02.022	A	**The system must provide the capability to differentiate between unexpired, expired and canceled funds, and be capable of providing edit checks to post budgetary transactions, such as obligations and recoveries of prior-year obligations, in accordance with the provisions of OMB Circular A-11, Part 4 and USSGL posting rules displayed in Section III of the USSGL.**	Source: TFM S2, Part 2, Sec. III; Source Date: ; Source Number: Source: OMB Circular A-11; Source Date: ; Source Number: Part 4, Sec. 130			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_013
Maintain Transaction Posting Rules	01.02.023	A	**To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting to general ledger accounts that have been de-activated.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_019
Maintain Transaction Posting Rules	01.02.024	A	**To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions that derive general ledger postings based on accounting classification elements or other document data elements.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-05			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_027

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.025	A	**To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to update general ledger control accounts consistent with postings made to subsidiary ledgers. Prevent transactions from posting that would cause the general ledger control accounts to be out-of-balance with the subsidiary ledgers.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-06			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_028
Maintain Transaction Posting Rules	01.02.026	A	**To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out-of-balance at any level of the agency's accounting classification structure specified on a transaction.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-04		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_001
Maintain Transaction Posting Rules	01.02.027	A	**The system must provide the functionality to post data coming from a mixed system to the core financial system using proper USSGL accounts and accounting standards.**	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: 8.D		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_014

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.002	D	This requirement was moved to 01.02.026, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Journal Entries	01.03.004		The system must ensure that simultaneous entries are made to budgetary accounts and proprietary accounts to record the following budgetary and proprietary accounting relationships: 1) Budget Authority (070701), 2) Delivered Orders Unpaid (070702), 3) Delivered Orders Paid (070703), 4) Reimbursements Earned but Uncollected (070704), 5) Reimbursements Earned and Collected (070705)	Source: TFM S2 07-02, Part 2 Sec. 1; Source Date: ; Source Number: page I-1	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070701-070705		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_002
Record Journal Entries	01.03.007	D	This requirement was moved to 14.03.072, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Journal Entries	01.03.012		To support the General Ledger Update and Editing process, the Core financial system must provided automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out of balance within the proprietary, budgetary, or memorandum accounts. Proprietary, budgetary, and memorandum accounts must each be self-balancing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-05			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_006

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Journal Entries	01.03.013	D	This requirement was moved to 01.02.027, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Journal Entries	01.03.014		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds in the Treasury proprietary accounts when a general ledger transaction to record the receipt of budget authority from appropriations in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070701		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-o-Satisfaction	Record_GL_Journal_Entries_007
Record Journal Entries	01.03.015		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts payable or related liability, and expense and/or asset in proprietary accounts when a general ledger transaction to record delivered orders unpaid in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070702		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_008

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Journal Entries	01.03.016		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds disbursed and a reduction to the related accounts payable or liability in the proprietary accounts when a general ledger transaction to record delivered orders paid in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070703		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_009
Record Journal Entries	01.03.017		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts receivable and revenue recognition in the proprietary accounts when a general ledger transaction to record reimbursements earned but uncollected in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070704		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_010

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Journal Entries	01.03.018		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds collected and a reduction to the related receivable in the proprietary accounts when a general ledger transaction to record reimbursements earned and collected in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070705		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_011
Post Transactions to Update the General Ledger	01.04.001	D	Deleted: To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions consistent with United States Standard General Ledger (USSGL) posting rules.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Post_Transactions_To_Update_GL_001
Post Transactions to Update the General Ledger	01.04.004		The system must distinguish between entity and non-entity assets.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: 26	Source: DoDFMR Vol 04, Ch 01; Source Date: 9/1/2008; Source Number: 010103	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_002
Post Transactions to Update the General Ledger	01.04.005	C	**Entity cash and assets should be reported separately from nonentity cash and assets.**	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: 28-30	Source: DoDFMR Vol 04, Ch 01; Source Date: 9/1/2008; Source Number: 010103 and 010303, and Ch 2, 020102.B.3-6	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_003

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Post Transactions to Update the General Ledger	01.04.006		The system must recognize and record investments by DoD components in U.S. Treasury securities in accordance with Statement of Federal Financial Accounting Standards (SFFAS) 1.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: 62-73	Source: DoDFMR Vol 04, Ch 07; Source Date: 6/1/2009; Source Number: 070203 and 070204		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Post_Transactions_To_Update_GL_004
Post Transactions to Update the General Ledger	01.04.010	A	**To support the General Ledger Analysis process, the core financial system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and TAS or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-03				Post_Transactions_To_Update_GL_009

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Post Transactions to Update the General Ledger	01.04.011	A	**To support the general ledger process the system must allow the USSGL to be used regardless of the sources of funds. Fund identification of financial resources shall be maintained in order to (1) disclose compliance with financial authorizations and (2) prepare reports on the status of appropriations and funds for Congress, OMB, and Treasury.**		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070502		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Post Transactions to Update the General Ledger	01.04.012	A	**The system shall maintain accounting data to permit reporting in accordance with Federal accounting standards, and reporting requirements issued by the Director of OMB and/or the Secretary of the Treasury, when applicable. Where no accounting standards have been recommended by FASAB and issued by the Director of OMB, the systems shall maintain data in accordance with the applicable accounting standards used by the agency for preparation of its financial statements.**	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: 8.C.2			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Post Transactions to Update the General Ledger	01.04.013	A	**To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type and income by type of service performed.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-08			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Revenue_015
Perform Periodic General Ledger Postings	01.05.001		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to any open accounting period. Provide the option to keep multiple accounting periods (minimum of 3) open simultaneously.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-02.		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_001

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.002		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to the current and prior fiscal year (i.e., until the closing process is complete).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-08		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_002
Perform Periodic General Ledger Postings	01.05.004		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to provide a year-end closing process that records United States Standard General Ledger (USSGL) prescribed closing entries in accounting periods separate from other accounting periods.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-05			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_003
Perform Periodic General Ledger Postings	01.05.005		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to close accounting periods and prevent the posting of new transactions to any closed period.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-03			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_004

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Perform Periodic General Ledger Postings	01.05.006		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to perform multiple closings in a trial/test mode so that users can review the closing results, clear the closing entries and re-run the closing process. This functionality must be available for both "pre-closing" entries and "closing" entries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-06			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.007		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report providing the following amounts for each general ledger account: Beginning balance for the accounting period. Total amount of debits for the accounting period. Total amount of credits for the accounting period. Cumulative ending balance for the accounting period. Provide the option to select whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level, and also whether they are displayed at the GL sub-account level (actual accounts used for posting transactions) or the USSGL account level. Sub-totals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in organization, internal fund and TAS on the report. The report must include the balances of all funds and all fiscal years maintained by the agency. Also, to support the Financial Reporting process, the Core financial system must generate a FACTS I trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: Beginning balance for the accounting period. Total amount of debits for the accounting period. Total amount of	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-04 and GLG-05			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			credits for the accounting period. Cumulative ending balance for the accounting period. Provide the option to specify whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level The report must include all general ledger accounts (both FACTS I accounts and non-FACTS I accounts). FACTS I accounts must be displayed at the USSGL and attribute level (I.e. separate amounts should be displayed when there is more than one attribute value within an USSGL account). Non-FACTS I accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAS, internal fund, and organization on the report.					
Perform Periodic General Ledger Postings	01.05.009	D	Deleted: The system (Core Financial System) must electronically establish and update a Master Appropriation File (MAF) on the U.S. Treasury's Federal Agencies' Centralized Trial Balance System (FACTS).	Source: TFM, Vol I, Part 2, Chapter 4700 Sec. 4707.20a; Source Date: ; Source Number:		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_007

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Perform Periodic General Ledger Postings	01.05.015		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that includes the following elements: Treasury Account Symbol Budget fiscal year Internal fund code Organization Program Project Activity Cost center Object class Revenue source Budget function Budget sub-function code Accounting period. Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the Treasury Appropriation Fund Symbol (TAFS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Perform_Periodic_GL_Postings_011
Perform Periodic General Ledger Postings	01.05.016	D	This requirement was moved to 14.05.018, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Perform Periodic General Ledger Postings	01.05.019	D	Deleted: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-10		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_013

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Perform Periodic General Ledger Postings	01.05.020	D	Deleted: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-01			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_014
Perform Periodic General Ledger Postings	01.05.021		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to expired or unexpired budget authority in order to derive the USSGL prescribed entries to record spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-03			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_015
Perform Periodic General Ledger Postings	01.05.022		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to permit obligations to prior year budget authority or expired budget authority and generate related upward spending adjustments in the current year and identify when posting transactions will invoke upward spending adjustments, and apply the agency-defined level of validation (I.e., rejection, warning or	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-07 and			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograd Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_016

Perform Periodic General Ledger Postings	01.05.023		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to paid or unpaid obligations and/or expenditures in order to derive the USSGL prescribed entries for recording spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-05			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_017
Perform Periodic General Ledger Postings	01.05.024	D	This requirement was moved to 14.05.019, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Perform Periodic General Ledger Postings	01.05.026	D	This requirement was moved to 14.02.090, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Perform Periodic General Ledger Postings	01.05.027	D	This requirement was moved to 14.01.082, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Perform Periodic General Ledger Postings	01.05.029		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-07				Perform_Periodic_GL_Postings_022

Perform Periodic General Ledger Postings	01.05.030	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define five additional accounting classifications elements, including element titles and valid values.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-02			Perform_Periodic_GL_Postings_023
Perform Periodic General Ledger Postings	01.05.031	To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to classify accounting transactions by USSGL attributes required for FACTS I, FACTS II, and GFRS reporting as specified by the current supplement(s) to the Treasury Financial Manual (TFM).	Source: TFM S2; Source Date: ; Source Number: Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-02			Perform_Periodic_GL_Postings_024
Perform Periodic General Ledger Postings	01.05.032	To support the General Ledger Account Definition process, the Core financial system must add, change or de-activate U.S. SGL attribute domain values in order to accommodate changes in FACTS I, FACTS II, or GFRS reporting without programming changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-08			Perform_Periodic_GL_Postings_025
Perform Periodic General Ledger Postings	01.05.033	To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to, when correcting documents that previously generated spending adjustment entries, reverse the original spending adjustment entries and generate new spending adjustments for the correct amounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-02		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_026

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.034		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if anticipated recoveries have been previously recorded in order to derive the USSGL prescribed entries to record downward spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-04			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_027
Perform Periodic General Ledger Postings	01.05.035		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to delivered or undelivered orders in order to derive the USSGL prescribed entries to record spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-06			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_028
Perform Periodic General Ledger Postings	01.05.036		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to maintain fifteen accounting periods per fiscal year. Provide the option to designate one period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-01				Perform_Periodic_GL_Postings_029

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.037		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the USSGL attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy FACTS I, FACTS II, and GFRS reporting requirements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-09			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_030
Perform Periodic General Ledger Postings	01.05.038		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make single year appropriation and fund tables available in subsequent fiscal years.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-11			Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_031
Perform Periodic General Ledger Postings	01.05.039		To add value to the Accounting Period Maintenance and Closing functionality, the Core financial system should deliver a capability to make mass changes to tables rolled forward to a subsequent fiscal year.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_032

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Perform Periodic General Ledger Postings	01.05.042		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a FACTS II trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: Beginning balance for the accounting period Total amount of debits for the accounting period Total amount of credits for the accounting period Cumulative ending balance for the accounting period. Provide the option to specify whether general ledger account balances are rolled up to the TAFS level, internal fund level, or organization level. The report must include all general ledger accounts (both FACTS II accounts and non-FACTS II accounts). FACTS II accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within a USSGL account). Non-FACTS II accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-06			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_035
Perform Periodic General Ledger Postings	01.05.043	D	This requirement was moved to 14.05.020, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

GENERAL LEDGER REQUIREMENTS							DFAS 7900.4-M, Vol. 01	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.047		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to re-open closed accounting periods and record transactions to them.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-04			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_037
Perform Periodic General Ledger Postings	01.05.048		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to classify transactions by standard and agency-defined accounting classification elements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-03				Perform_Periodic_GL_Postings_038
Perform Periodic General Ledger Postings	01.05.049		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to query document accounting data. Parameters include all standard and agency-defined accounting classification elements. Result is a list of selected document accounting lines. Display the document number, accounting classification elements and accounting line amounts. Drill down from accounting lines to GL transaction details, including transaction numbers, transaction and system dates and debits and credits.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_039

Perform Periodic General Ledger Postings	01.05.050	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define additional accounting classification structure (lower) levels in the fund, program, project, organization and object class structures (e.g. establish parent child relationships with the ability to summarize, distribute funds, and report data at all defined levels).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-10		Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_040
Perform Periodic General Ledger Postings	01.05.051	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that can associate each element with multiple other elements and element values, including: TAS to multiple internal funds Internal fund to multiple organizations, programs, projects, and activities Organization to multiple programs, projects and activities Project code to multiple organizations, programs and activities Program to multiple organizations, projects and activities.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-11			Perform_Periodic_GL_Postings_041
Perform Periodic General Ledger Postings	01.05.052	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-13	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_042

Perform Periodic General Ledger Postings	01.05.053	D	This requirement was moved to 14.05.021, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101
Perform Periodic General Ledger Postings	01.05.054	D	This requirement was moved to 14.05.022, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101
Perform Periodic General Ledger Postings	01.05.055	A	**To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to Query General Ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-01	

Perform Periodic General Ledger Postings	01.05.056	A	**To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide control features that ensure that the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 26			Perform_Periodic_GL_Postings_045
Perform Periodic General Ledger Postings	01.05.057	A	**The Core Financial System must have the capability to provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 43			Perform_Periodic_GL_Postings_046
Perform Periodic General Ledger Postings	01.05.058	A	**To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the Daily General Ledger (GL) and Subsidiary Ledger Exception Report. Result is a list of GL control accounts by internal fund code whose balances differ from the subsidiary ledgers. Report lines include the GL control account balance, the balance of the open documents in the subsidiary ledger, and the difference.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-02		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_047

ACRONYMS

ALC	Agency Location Codes
BETC	Business Event Type Code
CASHLINK II	Electronic cash concentration and information system
CCR	Central Contractor Registration
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DUNS	Data Universal Numbering System
ECS	Electronic Certification System
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FBWT	Fund Balance With Treasury
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
GFRS	Government wide Financial Report System
GWA	Government wise Accounting System
IPAC	Intra-governmental Payment and Collection
MAF	Master Appropriation File
OMB	Office of Management and Budget
SAM	Shared Accounting Module
SPS	Secure Payment Systems
TAS	Treasury Account Symbol
TDO	Treasury Disbursing Office
TFM	Treasury Financial Manual
TOP	Treasury Offset Program
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 2, Financial Reporting

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 2 - Financial Reporting		
Req ID	**Change Type**	**Reason for Change**
02.01.003	**D**	**This requirement was moved to 02.04.035, to realign it to a more applicable functional area.**
02.01.012	**D**	**This requirement was moved to 02.09.009, to realign it to a more applicable functional area.**
02.01.014	**D**	**This requirement was moved to 02.09.010, to realign it to a more applicable functional area.**
02.01.016	**D**	**This requirement was moved to 02.09.011, to realign it to a more applicable functional area.**
02.01.017	**D**	**This requirement was moved to 02.09.012, to realign it to a more applicable functional area.**
02.01.024	**D**	**This requirement was moved to 02.08.008, to realign it to a more applicable functional area.**
02.01.025	**D**	**This requirement was moved to 02.09.013, to realign it to a more applicable functional area.**
02.01.161	**D**	**This requirement was moved to 02.08.009, to realign it to a more applicable functional area.**
02.01.163	**D**	**This requirement was moved to 02.04.036, to realign it to a more applicable functional area.**
02.01.169	**D**	**This requirement was moved to 14.05.023, to realign it to a more applicable functional area.**
02.01.179	**D**	**This requirement was moved to 02.02.032, to realign it to a more applicable functional area.**
02.01.180	**D**	**This requirement was moved to 02.04.037, to realign it to a more applicable functional area.**
02.01.181	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**

VOLUME 2 - Financial Reporting		
Req ID	**Change Type**	**Reason for Change**
02.01.186	D	This requirement was moved to 14.05.024, to realign it to a more applicable functional area.
02.01.187	D	This requirement was moved to 02.04.038, to realign it to a more applicable functional area.
02.01.188	D	This requirement was moved to 02.04.039, to realign it to a more applicable functional area.
02.01.189	D	This requirement was moved to 02.04.040, to realign it to a more applicable functional area.
02.01.190	D	This requirement was moved to 02.02.033, to realign it to a more applicable functional area.
02.01.191	D	This requirement was moved to 02.08.010, to realign it to a more applicable functional area.
02.01.192	D	Requirement is broad policy guidance not a programmable or testable system requirement.
02.01.194	D	This requirement was moved to 02.02.034, to realign it to a more applicable functional area.
02.01.195	D	This requirement was moved to 02.02.035, to realign it to a more applicable functional area.
02.01.198	D	This requirement was moved to 02.02.036, to realign it to a more applicable functional area.
02.01.200	D	This requirement was moved to 02.02.037, to realign it to a more applicable functional area.
02.01.201	D	This requirement was moved to 02.02.038, to realign it to a more applicable functional area.
02.01.202	D	This requirement was moved to 02.02.039, to realign it to a more applicable functional area.
02.01.203	D	Duplicate of 02.09.009 and 02.04.018
02.01.204	D	Duplicate of 02.09.009
02.01.205	D	Business Rule not a system function.
02.01.213	D	This requirement was moved to 02.09.014, to realign it to a more applicable functional area.
02.01.214	D	This requirement was moved to 19.01.019, to realign it to a more applicable functional area.
02.01.216	D	Duplicate of 19.01.015
02.01.217	D	This requirement was moved to 02.03.005, to realign it to a more applicable functional area.
02.01.218	D	This requirement was moved to 02.03.006, to realign it to a more applicable functional area.
02.01.219	D	This requirement was moved to 02.09.015, to realign it to a more applicable functional area.
02.01.220	D	This requirement was moved to 02.03.007, to realign it to a more applicable functional area.
02.01.221	D	This requirement was moved to 02.03.008, to realign it to a more applicable functional area.
02.01.222	D	This requirement was moved to 02.03.009, to realign it to a more applicable functional area.

VOLUME 2 - Financial Reporting

Req ID	Change Type	Reason for Change
02.01.223	D	This requirement was moved to 02.03.010, to realign it to a more applicable functional area.
02.01.224	A	New Requirement
02.02.001	A	New Requirement
02.02.002	A	New Requirement
02.02.003	A	New Requirement
02.02.004	A	New Requirement
02.02.005	A	New Requirement
02.02.006	A	New Requirement
02.02.007	A	New Requirement
02.02.008	A	New Requirement
02.02.009	A	New Requirement
02.02.010	A	New Requirement
02.02.011	A	New Requirement
02.02.012	A	New Requirement
02.02.013	A	New Requirement
02.02.014	A	New Requirement
02.02.015	A	New Requirement
02.02.016	A	New Requirement
02.02.017	A	New Requirement
02.02.018	A	New Requirement
02.02.019	A	New Requirement
02.02.020	A	New Requirement
02.02.021	A	New Requirement
02.02.022	A	New Requirement
02.02.023	A	New Requirement
02.02.024	A	New Requirement
02.02.025	A	New Requirement
02.02.026	A	New Requirement
02.02.027	A	New Requirement
02.02.028	A	New Requirement
02.02.029	A	New Requirement
02.02.030	A	New Requirement
02.02.031	A	New Requirement
02.02.032	A	This requirement was moved from 02.01.179, to realign it to a more applicable functional area.
02.02.033	A	This requirement was moved from 02.01.190, to realign it to a more applicable functional area.
02.02.034	A	This requirement was moved from 02.01.194, to realign it to a more applicable functional area.
02.02.035	A	This requirement was moved from 02.01.195, to realign it to a more applicable functional area.
02.02.036	A	This requirement was moved from 02.01.198, to realign it to a more applicable functional area.

VOLUME 2 - Financial Reporting		
Req ID	**Change Type**	**Reason for Change**
02.02.037	A	This requirement was moved from 02.01.200, to realign it to a more applicable functional area.
02.02.038	A	This requirement was moved from 02.01.201, to realign it to a more applicable functional area.
02.02.039	A	This requirement was moved from 02.01.202, to realign it to a more applicable functional area.
02.03.001	A	New Requirement
02.03.002	A	New Requirement
02.03.003	A	New Requirement
02.03.004	A	New Requirement
02.03.005	A	This requirement was moved from 02.01.217, to realign it to a more applicable functional area.
02.03.006	A	This requirement was moved from 02.01.218, to realign it to a more applicable functional area.
02.03.007	A	This requirement was moved from 02.01.220, to realign it to a more applicable functional area.
02.03.008	A	This requirement was moved from 02.01.221, to realign it to a more applicable functional area.
02.03.009	A	This requirement was moved from 02.01.222, to realign it to a more applicable functional area.
02.03.010	A	This requirement was moved from 02.01.223, to realign it to a more applicable functional area.
02.04.001	A	New Requirement
02.04.002	A	New Requirement
02.04.003	A	New Requirement
02.04.004	A	New Requirement
02.04.005	A	New Requirement
02.04.006	A	New Requirement
02.04.007	A	New Requirement
02.04.008	A	New Requirement
02.04.009	A	New Requirement
02.04.010	A	New Requirement
02.04.011	A	New Requirement
02.04.012	A	New Requirement
02.04.013	A	New Requirement
02.04.014	A	New Requirement
02.04.015	A	New Requirement
02.04.016	A	New Requirement
02.04.017	A	New Requirement
02.04.018	A	New Requirement
02.04.019	A	New Requirement
02.04.020	A	New Requirement
02.04.021	A	New Requirement
02.04.022	A	New Requirement

VOLUME 2 - Financial Reporting		
Req ID	**Change Type**	**Reason for Change**
02.04.023	A	New Requirement
02.04.024	A	New Requirement
02.04.025	A	New Requirement
02.04.026	A	New Requirement
02.04.027	A	New Requirement
02.04.028	A	New Requirement
02.04.029	A	New Requirement
02.04.030	A	New Requirement
02.04.031	A	New Requirement
02.04.032	A	New Requirement
02.04.033	A	New Requirement
02.04.034	A	New Requirement
02.04.035	A	This requirement was moved from 02.01.003, to realign it to a more applicable functional area.
02.04.036	A	This requirement was moved from 02.01.163, to realign it to a more applicable functional area.
02.04.037	A	This requirement was moved from 02.01.180, to realign it to a more applicable functional area.
02.04.038	A	This requirement was moved from 02.01.187, to realign it to a more applicable functional area.
02.04.039	A	This requirement was moved from 02.01.188, to realign it to a more applicable functional area.
02.04.040	A	This requirement was moved from 02.01.189, to realign it to a more applicable functional area.
02.05.001	A	New Requirement
02.05.002	A	New Requirement
02.05.003	A	New Requirement
02.05.004	A	New Requirement
02.05.005	A	New Requirement
02.05.006	A	New Requirement
02.06.001	A	New Requirement
02.06.002	A	New Requirement
02.06.003	A	New Requirement
02.07.001	A	New Requirement
02.07.002	A	New Requirement
02.07.003	A	New Requirement
02.07.004	A	New Requirement
02.07.005	A	New Requirement
02.07.006	A	New Requirement
02.07.007	A	New Requirement
02.07.008	A	New Requirement
02.07.009	A	New Requirement
02.07.010	A	New Requirement
02.07.011	A	New Requirement

VOLUME 2 - Financial Reporting		
Req ID	**Change Type**	**Reason for Change**
02.07.012	A	New Requirement
02.07.013	A	New Requirement
02.08.001	A	New Requirement
02.08.002	A	New Requirement
02.08.004	A	New Requirement
02.08.005	A	New Requirement
02.08.006	A	New Requirement
02.08.007	A	New Requirement
02.08.008	A	This requirement was moved from 02.01.024, to realign it to a more applicable functional area.
02.08.009	A	This requirement was moved from 02.01.161, to realign it to a more applicable functional area.
02.08.010	A	This requirement was moved from 02.01.191, to realign it to a more applicable functional area.
02.09.001	A	New Requirement
02.09.002	A	New Requirement
02.09.003	A	New Requirement
02.09.004	A	New Requirement
02.09.005	A	New Requirement
02.09.006	A	New Requirement
02.09.007	A	New Requirement
02.09.008	A	New Requirement
02.09.009	A	This requirement was moved from 02.01.012, to realign it to a more applicable functional area.
02.09.010	A	Source should be OMB A-136 rather than OMB A-126.
02.09.011	A	This requirement was moved from 02.01.016, to realign it to a more applicable functional area.
02.09.012	A	This requirement was moved from 02.01.017, to realign it to a more applicable functional area.
02.09.013	A	This requirement was moved from 02.01.025, to realign it to a more applicable functional area.
02.09.014	A	This requirement was moved from 02.01.213, to realign it to a more applicable functional area.
02.09.015	A	This requirement was moved from 02.01.219, to realign it to a more applicable functional area.

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 02, Financial Reporting

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 02, Financial Reporting

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Financial Reporting financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Financial Reporting functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Financial Reporting financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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FINANCIAL REPORTING INTRODUCTION

1. Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. An agency's core financial system is required to provide financial information in a timely and useful fashion to (1) support management's fiduciary role; (2) support budget formulation and execution; (3) support fiscal management of program delivery and program decision-making; (4) support internal and external reporting requirements, including the requirements for financial statements prepared in accordance with the form and content prescribed by Office of Management and Budget (OMB), reporting requirements prescribed by the Treasury, and legal, regulatory, and other special management requirements of the agency; and (5) monitor the financial management system.

2. Naturally, information maintained in the core financial system must be provided to users in a variety of formats according to their needs. The general ledger, summarized in the form of a trial balance, provides financial data by fund, fiscal year, etc. for various reporting purposes. The DoD, like other federal agencies, is required to periodically prepare a number of financial reports, including annual financial statements, budget execution reports, obligation reports, yearend closing statements, reports on reimbursements, and receivable reports. In addition to these reports, core systems are required to provide various management data to program and fiscal managers.

3. Federal agencies have traditionally prepared financial reports to monitor and control obligations and expenditure of budgetary resources. However, with the enactment of the Chief Financial Officers (CFO) Act of 1990, the Congress called for the production of annual financial statements that fully disclose a Federal entity's financial position and results of operations. The Act also requires agencies to provide information with which the Congress, agency managers, the public, and others can assess management performance and stewardship.

4. OMB, in Circular A-136, defines the structure and content of agencies' annual financial statements required by Section 3515 of Title 31, United States Code. This guidance establishes the format of the principal financial statements (balance sheet, statement of net cost, statement of changes in net position, etc.) and the content of various required disclosures accompanying the statements. The Department of Defense has also issued "form and content" guidance for the Department mirroring the OMB guidance. That guidance is contained in Volume 06B of the DoD Financial Management Regulations (FMR).

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Instructions	02.01.002		The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-10□Source: OMB Circular A-136; Source Date: 6/1/2009; Source Number:		Prepare Final Period End or On Demand Financial Statement		Financial_Reporting_001
General Instructions	02.01.003	D	This requirement was moved to 02.04.035, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.010		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate Financial reports which result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020201 (A1-A10)	Create Draft Period End or On Demand Financial Statement		

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.011		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate financial reports. The underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies and procedures and related requirements as implemented in DoDFMR (Feb 09) Volume 6A, Chapter 02, paragraph 020201. (A1-A5)		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020201 (A1-A5)	Capture Financial Transaction Report		
General Instructions	02.01.012	D	This requirement was moved to 02.09.009, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.014	D	This requirement was moved to 02.09.010, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.015		The system must provide the capability for DoD components/reporting entities to generate financial statements for quarterly interim and fiscal year-end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Data presented in the fiscal year end prior year column must be identical with the amounts reported on the financial statements of the prior year.		Source: DoDFMR Vol 06B, Ch 02; Source Date: 8/1/2008; Source Number: 020503			Financial_Reporting_007

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Instructions	02.01.016	D	This requirement was moved to 02.09.011, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.017	D	This requirement was moved to 02.09.012, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.019		When DoD Components discover errors or identify changes required to be made to information previously reported, and issuance of the subsequent period audited financial statements is not imminent, a restated report shall be prepared that clearly identifies the material error corrected. The statement shall be clearly identified as a restated report.	Source: OMB Circular A-136; Source Date: 6/1/2009; Source Number: Sec. II.4.5.4		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_030

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.020		Unless otherwise specified in the transition instructions section of a new Federal Accounting Standards Advisory Board (FASAB) standard, for all changes in accounting principles that would have resulted in a change to prior period financial statements: (a) The cumulative effect of the change on prior periods should be reported as a change in accounting principle. The adjustment should be made to the beginning balance of cumulative results of operations in the Statement of Changes in Net Position for the period that the change is made. (b) Prior period financial statements presented for comparative purposes should be presented as previously reported; and (c) The nature of the changes in accounting principle and its effect on relevant balances should be disclosed in the current period. Financial statements of subsequent periods need not repeat the disclosure.	Source: OMB Circular A-136,; Source Date: 9/1/2010; Source Number: page 68 Source: SFFAS-21; Source Date: 6/1/2008; Source Number: para 13	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100301	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_040

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.021		When errors are discovered after the issuance of financial statements, and if the financial statements would be materially misstated absent correction of the errors, corrections should be made as follows: (a) If only the current period statements are presented, then the cumulative effect of correcting the error should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the Statement of Changes in Net Position. (b) If comparative financial statements are presented, then the error should be corrected in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, then the cumulative effect should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the statement of changes in net position for the earliest period presented. (c) The nature of an error in previously issued financial statements and the effect of its correction on relevant balances should be disclosed. Financial statements of subsequent periods need not repeat the disclosures. Prior period financial statements should only be restated for corrections of errors that would have caused any statements	Source: OMB Circular A-136; Source Date: 9/1/2010; Source Number: Sec. II.4.5.4 Source: SFFAS-21; Source Date: 6/1/2008; Source Number: para 10 and 11	Source: DoDFMR Vol 04, Ch 15; Source Date: 2/1/2009; Source Number: 150601			Financial_Reporting_041

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			presented to be materially misstated.					
General Instructions	02.01.024	D	This requirement was moved to 02.08.008, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.025	D	This requirement was moved to 02.09.013, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.026		The system shall recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, shall be translated into U.S. dollars at the exchange rate on the financial statement date.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 27	Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020102 B 2	Manage Financial Assets and Liabilities	Acquire-to-Retire Deployment-to-Redeployment/Retrograde	Financial_Reporting_044
General Instructions	02.01.027		The system shall recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports shall disclose the reasons and nature of restrictions.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 30			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Financial_Reporting_045

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.038		An entity (and its accounting system) shall account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 67			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Financial_Reporting_046
General Instructions	02.01.039		For investments in market-based and marketable Treasury securities, the market value of the investments shall be disclosed. For purposes of determining a market value, investments shall be grouped by type of security, such as marketable or market-based Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of notes or bonds held at the financial reporting date.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 72				Financial_Reporting_047
General Instructions	02.01.161	D	This requirement was moved to 02.08.009, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.163	D	This requirement was moved to 02.04.036, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.169	D	This requirement was moved to 14.05.023, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.179	D	This requirement was moved to 02.02.032, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.180	D	This requirement was moved to 02.04.037, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.181	D	Deleted: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 1219/1220 statements. Parameter is accounting period. Result is FMS 1219/1220, Statement of Accountability/Transactions in both hard copy and electronic formats required by the Department of Treasury.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-12	Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2009; Source Number: 030202A	Capture Financial Transaction Report		Financial_Reporting_024
General Instructions	02.01.186	D	This requirement was moved to 14.05.024, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.187	D	This requirement was moved to 02.04.038, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.188	D	This requirement was moved to 02.04.039, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.189	D	This requirement was moved to 02.04.040, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.190	D	This requirement was moved to 02.02.033, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.191	D	This requirement was moved to 02.08.010, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.192	D	Deleted: To support the Financial Reporting process, the Core financial system must provide automated functionality to validate FACTS I and FACTS II data prior to submission of the FACTS I and FACTS II ATBs and the Government wide Financial Report System (GFRS) report to Treasury's FMS. Provide the option to run validation edits on demand.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-08		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_033

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.193		To support the Financial Reporting process, the Core financial system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_034
General Instructions	02.01.194	D	This requirement was moved to 02.02.034, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.195	D	This requirement was moved to 02.02.035, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.196		To add value to the ad hoc query functionality, the Core financial system should deliver the capability to optimize queries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_037
General Instructions	02.01.198	D	This requirement was moved to 02.02.036, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.199		To support the Financial Reporting process, the annual audited financial statements shall be comprised of nine major sections. The quarterly unaudited financial statements shall be comprised of the principal statements, notes to the principal statements and, if applicable, supporting consolidating and/or combining statements. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information; H. Other Accompanying Information; I. Audit Opinion.		Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010601	Assemble Certified Financial Statement Package		Financial_Reporting_039
General Instructions	02.01.200	D	This requirement was moved to 02.02.037, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.201	D	This requirement was moved to 02.02.038, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.202	D	This requirement was moved to 02.02.039, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Instructions	02.01.203	D	Deleted: The system must support the entity's financial statements disclosure of three categories of funds within the entity's fund balance with Treasury (FBWT) reported on the entity's balance sheet: the obligated balance not yet disbursed, and the unobligated balance, and non-budgetary FBWT. The obligated balance not yet disbursed is the amount of funds against which budgetary obligations have been incurred, but disbursements have not been made.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 37 as amended by SFFAS-31, Jun 09, para 33 Source: SFFAS-31; Source Date: 10/1/2006; Source Number: Para 33				
General Instructions	02.01.204	D	Deleted: The system must support the entity's financial statements disclosure of restrictions on unobligated balances (such as balances restricted for future use and not apportioned for current use).	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 38	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2009; Source Number: 100504			
General Instructions	02.01.205	D	Deleted: The system must support the entity's reconciliation of discrepancies between its Fund Balance with Treasury (FBWT) general ledger account and the corresponding balance in the U.S. Treasury's account. The causes of such discrepancies must be described in the notes to financial statements.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 39	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100502 E			Financial_Reporting_072

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Instructions	02.01.206		The system must provide the capability for DoD Components to prepare a separate Consolidated Variance Analysis Supplemental Report to explain significant variances between comparative periods on report lines of the Balance Sheet, the Statement of Net Cost and selected lines of the Statement of Changes in Net Position, the Statement of Budgetary and supporting note schedules. A significant variance is a fluctuation from the same quarter in the prior year to the current year which is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets and where the fluctuation amount is greater than the applicable threshold.		Source: DoDFMR Vol 06B, Ch 02; Source Date: 8/1/2008; Source Number: 020505			Financial_Reporting_General_Instructions_001
General Instructions	02.01.207		The system must make the monthly SF-133 reports available via the World Wide Web within the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application.		Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040601C	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_070
General Instructions	02.01.208		The system shall uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202B		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.209		The financial reporting system shall allow DoD components, for reporting entity financial statements for Treasury Index "97" funds, reported as "ODO-General Funds," to follow the flow of funds from the apportionment of an appropriation, to allocation, suballocation, and allotment. For financial statement reporting, accounting activities shall consolidate allotment and suballotment information consistent with the flow (distribution) of funds. The consolidating/combining statements shall include a column for each of its general funds and WCF subentities.		Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010504	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_050
General Instructions	02.01.210		The system shall allow DoD Components to prepare financial statements and have them audited consistent with the requirements of the FY 2002 National Defense Authorization Act (Public Law 107-107).		Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010506		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_004
General Instructions	02.01.211		The system should allow DoD Components to address significant events, conditions, risks, uncertainties, trends, and contingencies that may affect future operations in MD&A.		Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010603		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.212		The system must provide automated financial reporting system consistency and agreement capabilities so that supporting schedules presented in the notes have total figures which agree with the amounts presented in the body of the financial statements. Also, the chosen rounding level must be consistently maintained throughout the financial statements and notes. Rounded totals must agree between the financial statements as applicable (e.g., Total Consolidated Net Position line on the Statement of Changes in Net Position should equal the Total Consolidated Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals). In addition, the prior year column must be consistent with the amounts published on the financial statements and notes in the prior year.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100102		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_051
General Instructions	02.01.213	D	This requirement was moved to 02.09.014, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.214	D	This requirement was moved to 19.01.019, to realign it to a more applicable functional area.		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.C.2			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.215		A summary of the Financial Management System Plan should be included in the agency's annual financial report as instructed in OMB Circular No A-136, "Financial Reporting Requirements." For agencies not covered under the Chief Financial Officers (CFO) Act, they need to prepare the plans but are not required to report them in their annual financial reports.	Source: OMB Circular A-127; Source Date: 7/1/1993; Source Number: Sec 9.A.2.J		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_007
General Instructions	02.01.216	D	Deleted: The accounting system must provide capability for NAFIs to produce reports to compare current and prior period performance and planned performance with actual performance on an accrual basis. Reports will be designed to signal when controls over funds or other resources have broken down, alert managers when operations are deviating from financial plans, and provide the financial data needed to analyze and predict the financial consequences of alternative courses of action. These reports, combined with other management information, provide managers with a wide range of useful information that contrast anticipated work units and their anticipated costs with actual work units and actual incurred costs. Data will be saved as appropriate for historical purposes as well as for reconstruction of data files.		Source: DoDFMR Vol 13, Ch 09; Source Date: 11/1/2008; Source Number: 090311.B	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
General Instructions	02.01.217	D	This requirement was moved to 02.03.005, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.218	D	This requirement was moved to 02.03.006, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.219	D	This requirement was moved to 02.09.015, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.220	D	This requirement was moved to 02.03.007, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.221	D	This requirement was moved to 02.03.008, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.222	D	This requirement was moved to 02.03.009, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
General Instructions	02.01.223	D	This requirement was moved to 02.03.010, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Instructions	02.01.224	A	**The Core financial system must use financial data that can be traced directly to the USSGL accounts to produce reports providing financial information, whether used internally or externally.**	Source: OMB Circular A-127; Source Date: 1/9/2009; Source Number: Sec 8, c.3.□Source: OMB Memorandum 09-06; Source Date: 1/9/2009; Source Number: Chart 3.B				Financial_Reporting_General_Instructions_008
Roles and Responsibilities	02.02.001	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to prepare a journal voucher.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208			Financial_Reporting_Roles_and_Responsibilities_001
Roles and Responsibilities	02.02.002	A	**The system shall provide the automated capability for a user to ensure that repetitive financial reports are prepared consistently.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020201.C.3			Financial_Reporting_Roles_and_Responsibilities_005
Roles and Responsibilities	02.02.003	A	**The system shall provide the capability to capture user "Notes" on correcting journal vouchers which explains the reason the changes are being made.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D			Financial_Reporting_Roles_and_Responsibilities_006
Roles and Responsibilities	02.02.004	A	**The system shall provide the automated functionality to certify the specific source information prior to generation of the SF 1219/1220.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190504□Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020210.B			Financial_Reporting_Roles_and_Responsibilities_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.005	A	**The system shall provide the automated functionality to capture expenditure data from reporting entities and electronically submit a monthly consolidated report to Foreign Military Sales (FMS).**		Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2011; Source Number: 030205			Financial_Reporting_Roles_and_Responsibilities_010
Roles and Responsibilities	02.02.006	A	**The system shall provide the capability to distribute a monthly Security Assistance transaction file for the use at DFAS Security Cooperation Accounting (SCA). Monthly status-of-allotment information and associated reports of reconciliation must be submitted to arrive at DFAS SCA by the 20th calendar day following the close of each accounting month.**		Source: DoDFMR Vol 15, Ch 03; Source Date: 2/1/2012; Source Number: 030401.B			Financial_Reporting_Roles_and_Responsibilities_011
Roles and Responsibilities	02.02.007	A	**To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-10				Financial_Reporting_Roles_and_Responsibilities_012

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.008	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL/ACR Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: Items on the ACR listing and not in the agencys general ledger Items on the ACR listing for a different amount than in the agencys general ledger Items in the agencys general ledger and not on the ACR listing.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-03				Financial_Reporting_Cash_Accountability_Reporting_022
Roles and Responsibilities	02.02.009	A	**The system shall provide the capability to ensure that all adjustments to a previously issued cash report that have been posted to the official accounting records, but have not previously been reported, have been included in the current period cash report.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.b			Financial_Reporting_Roles_and_Responsibilities_013
Roles and Responsibilities	02.02.010	A	**The system shall provide the capability to validate that amounts included in the cash report have been verified to have the proper sign (positive or negative).**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.d			Financial_Reporting_Roles_and_Responsibilities_014
Roles and Responsibilities	02.02.011	A	**The system shall provide the capability to validate all mathematical calculations on each cash report.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.e			Financial_Reporting_Roles_and_Responsibilities_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.012	A	**The system shall provide the capability to ensure that identified relationships between amounts within a cash report are checked and validated.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.f			Financial_Reporting_Roles_and_Responsibilities_016
Roles and Responsibilities	02.02.013	A	**The system shall provide the capability to validate that the amounts reported for the same data elements are consistent with all similar cash reports for the same reporting period.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020206.B.4			Financial_Reporting_Roles_and_Responsibilities_017
Roles and Responsibilities	02.02.014	A	**The system shall provide the capability to identify abnormal account balances in cash reports using predetermined thresholds.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020206.B.3			Financial_Reporting_Roles_and_Responsibilities_018
Roles and Responsibilities	02.02.015	A	**The system shall provide the capability to identify unusual trends for amounts reported in current year and/or period cash reports from amounts reported in prior year and/or period cash reports using predetermined thresholds.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020206.A.2			Financial_Reporting_Roles_and_Responsibilities_019
Roles and Responsibilities	02.02.016	A	**The system shall provide the capability to allow the user to identify if an adjustment is required to change official accounting records or to correct errors made during the preparation of a cash report.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2			Financial_Reporting_Roles_and_Responsibilities_020
Roles and Responsibilities	02.02.017	A	**The system shall provide the capability to allow an authorized user to refer a proposed adjustment that needs to be made to the official accounting records to the affected DoD Component for final approval.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2			Financial_Reporting_Roles_and_Responsibilities_021

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.018	A	**The system shall provide the capability to allow an authorized user to process all approved adjustments to correct errors made in the preparation of a cash report.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2			Financial_Reporting_Roles_and_Responsibilities_022
Roles and Responsibilities	02.02.019	A	**The system must provide the capability to allow the user to identify monthly report adjustments by total amounts, type, and categories of reasons for adjustments made to correct errors during the preparation of cash reports.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2.b			Financial_Reporting_Roles_and_Responsibilities_023
Roles and Responsibilities	02.02.020	A	**The system must provide the capability to allow an authorized user the capability to submit the Statement of Interfund Transactions to the Under Secretary of Defense (Comptroller) USD.(C).**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6.4			
Roles and Responsibilities	02.02.021	A	**The system shall provide the capability to allow the Central Accounts Office (CAO) to submit the Statement of Intra-fund Transactions on behalf of the General Service Administration (GSA) to the Treasury Department.**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.4.1			
Roles and Responsibilities	02.02.022	A	**The system shall provide the capability to prepare monthly the Statement of Interfund Transactions, containing totals for each appropriation/limit charged and reimbursed, the reporting period, and the reporting office.**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6.3			

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.023	A	**The system shall provide the capability to allow an authorized user to submit the Statement of Interfund Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component.**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6.6.1.1.			
Roles and Responsibilities	02.02.024	A	**The system shall provide the capability to allow an authorized user to submit the Statement of Transactions to the Office of the Under Secretary of Defense (OUSD).**		Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2011; Source Number: 030206			Financial_Reporting_Roles_and_Responsibilities_024
Roles and Responsibilities	02.02.025	A	**The system shall provide the capability to allow authorized users to submit the Statement of Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component.**		Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2011; Source Number: 030206			Financial_Reporting_Roles_and_Responsibilities_025
Roles and Responsibilities	02.02.026	A	**The system shall provide the capability to enable adjustments to be created to adjust the Fund Balance with Treasury General Ledger account for the amount of supported undistributed disbursements and collections reported in the departmental expenditure system.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D.4			Financial_Reporting_Roles_and_Responsibilities_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.027	A	**The system shall provide the capability to reverse adjustments created to adjust the Fund Balance with Treasury General Ledger account for the amount of the supported undistributed disbursements and collections once the in-transit transactions are recorded in the source accounting system.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D.4			Financial_Reporting_Roles_and_Responsibilities_027
Roles and Responsibilities	02.02.028	A	**The system shall provide the capability to capture data regarding the original adjustment with an explanation that the journal voucher is a reversing entry.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D.5			Financial_Reporting_Roles_and_Responsibilities_028
Roles and Responsibilities	02.02.029	A	**The Core financial system must have the capability to categorize journal vouchers by each of the applicable categories established by DFAS, DFAS customers, or DoD components in order to ensure greater management control and oversight of the journal voucher process.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.C.1.b			Financial_Reporting_Roles_and_Responsibilities_029
Roles and Responsibilities	02.02.030	A	**The Core financial system must ensure that all journal vouchers are annotated with the name, title, and office symbol of both the preparer and the approver. In an electronic environment, the name, title, and office symbol may be represented by a user ID.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.C.1.g			Financial_Reporting_Roles_and_Responsibilities_030
Roles and Responsibilities	02.02.031	A	**To support the Internal and External Reporting function, the Revenue System must be able to report the financial information required for program management performance reporting.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46				Financial_Reporting_Roles_and_Responsibilities_031

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.032	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a transaction register report. Parameters are: accounting period, transaction date range, or system date range. Result is a report displaying the following data elements for each transaction posted during the accounting period or date range specified: Fiscal year TAS Internal fund code Document number Transaction number Transaction date System date System time Entry user ID Debit account number(s) Debit amount(s) Credit account number(s) Credit amount(s) Object class United States Standard General Ledger (USSGL) attribute values. Provide an option to group transactions at the TAS, internal fund, or organization level. Transactions which occur from a single posting event must be grouped together. The report must include headings for each data element displayed. The report must include all transactions in all funds that occurred within the accounting period specified.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-03		Capture Financial Transaction Report		Financial_Reporting_022

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.033	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-01		Capture Financial Transaction Report		Financial_Reporting_031
Roles and Responsibilities	02.02.034	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to generate reclassified consolidated agency financial statements for input to GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-12		Assemble Certified Financial Statement Package		Financial_Reporting_035

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.035	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the GL accounts and balances that make up the amounts, from the General Ledger (GL) account balances to the individual balances by TAS, and to detailed GL transactions.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-13		Assemble Certified Financial Statement Package		Financial_Reporting_036
Roles and Responsibilities	02.02.036	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly unaudited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year.**		Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 0104□Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 0105	Assemble Certified Financial Statement Package		Financial_Reporting_038
Roles and Responsibilities	02.02.037	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-08				Financial_Reporting_074

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Roles and Responsibilities	02.02.038	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing-Import the Monthly DT/DV support listing from the Government Online Accounting Link System (GOALS) II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-07				Financial_Reporting_Roles_and_Responsibilities_003
Roles and Responsibilities	02.02.039	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket or Debit Voucher number), dollar amount, and document date of: Items on the DT/DV support listing and not in the agency's general ledger Items on the DT/DV support listing for a different amount than in the agency's general ledger Items in the agency's general ledger and not on the DT/DV support listing**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-09				Financial_Reporting_075

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Budgetary and Fund Status Reporting	02.03.001	A	**The system must have the capability to generate the Report on Budget Execution and Budgetary Resources (SF-133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with OMB Circular A-11 instructions and the U.S. SGL crosswalk to the SF-133 report.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-09	Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040301			Financial_Reporting_Budgetary_and_Fund_Status_Reporting_001
Budgetary and Fund Status Reporting	02.03.002	A	**The system shall have the capability to produce an SF 133 for the following current accounts: 1. Military functions accounts a. General Fund b. Management Fund c. Public Enterprise Revolving Fund d. Intragovernmental Revolving Fund (includes Working Capital Funds) e. Special Fund f. Trust Non-Revolving/Trust Revolving Funds. 2. Civil functions accounts (except those of the Corps of Engineers) 3. Security Assistance Program Accounts 4. Credit Financing Accounts**		Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040302B			Financial_Reporting_Budgetary_and_Fund_Status_Reporting_002
Budgetary and Fund Status Reporting	02.03.003	A	**'The system shall provide the capability to produce a Report on Total Reimbursement which identifies supplemental budget execution data, with respect to reimbursements, in terms of their sources and the FY programs being executed.**		Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040401□Source: DoDFMR Vol 12, Ch 06; Source Date: 9/1/1996; Source Number: 060301			

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Budgetary and Fund Status Reporting	02.03.004	A	**To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-01				Financial_Reporting_Budgetary_and_Fund_Status_Reporting_010
Budgetary and Fund Status Reporting	02.03.005	A	**The system must support reporting the monthly outlay execution data (specifically the Statement of Transactions (SoT) to the Department of the Treasury) to OUSD(C)/(P/B) (P&FC) in electronic format at the same time it is reported to the Department of the Treasury each month.**		Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040601D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_071
Budgetary and Fund Status Reporting	02.03.006	A	**The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, "Identifying and Reporting Earmarked Funds").**	Source: OMB Circular A-136; Source Date: 9/1/2010; Source Number: II.4.3.5 Source: SFFAS-27; Source Date: 12/1/2004; Source Number:	Source: DoDFMR Vol 04, Ch 15; Source Date: 2/1/2009; Source Number: 150302, 150401	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Budgetary and Fund Status Reporting	02.03.007	A	**The financial reporting system shall have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). The DoD has elected to aggregate smaller budget accounts within an account grouping titled "Other Accounts." The major account groupings and the aggregate of smaller budget accounts shall, in total, agree with the amounts reported on the face of the reporting entity's SBR.**		Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 1202	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_068
Budgetary and Fund Status Reporting	02.03.008	A	**The financial reporting system shall have capabilities for RSI Reporting on Military Equipment Deferred Maintenance. The Military Departments shall use the format in Table 12-2 to report material amounts of deferred maintenance on military equipment.**		Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 120304		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_011
Budgetary and Fund Status Reporting	02.03.009	A	**The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to report the quantities, additions, and deletions of Heritage Assets under their control in a Stewardship Report titled, "Heritage Assets".**		Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 120401		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Budgetary and Fund Status Reporting	02.03.010	A	**The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled "Stewardship Land".**		Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 120401		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_009
Cash Accountability Reporting	02.04.001	A	**The system shall provide automated functionality for cash assets to be reported to the U. S. Department of the Treasury.**	Source: SFFAS-1; Source Date: 6/1/2011; Source Number: Para 22				Financial_Reporting_Cash_Accountability_Reporting_001
Cash Accountability Reporting	02.04.002	A	**The system shall provide the capability to capture summarized information on adjustments to prior month's disbursements and collections on the succeeding month's SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507			Financial_Reporting_Cash_Accountability_Reporting_002
Cash Accountability Reporting	02.04.003	A	**The system shall provide the automated functionality to generate and transmit cash reporting data to Treasury's Consolidated Monthly Statements of Accountability (SOA) based on the DoD disbursing officers' individual, monthly SF 1219 Reports.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190107			Financial_Reporting_Cash_Accountability_Reporting_003
Cash Accountability Reporting	02.04.004	A	**The system shall provide the capability for a user to ensure the dollar amounts reported in the official cash reports are verified against the amounts contained in the official accounting records.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B7.C			Financial_Reporting_Cash_Accountability_Reporting_005

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Cash Accountability Reporting	02.04.005	A	**The system shall provide the capability to provide status reports on all unprocessed in-transit disbursements, undistributed in-transit disbursements or any other in-transit transactions.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111406. C			Financial_Reporting_Cash_Accountability_Reporting_006
Cash Accountability Reporting	02.04.006	A	**The system shall provide the capability for authorized users to perform a monthly detailed reconciliation of their Fund Balance With Treasury accounts.**		Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020404A			Financial_Reporting_Cash_Accountability_Reporting_007
Cash Accountability Reporting	02.04.007	A	**The system shall provide the capability to capture a file of intransit transactions.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111404.A2			Financial_Reporting_Cash_Accountability_Reporting_008
Cash Accountability Reporting	02.04.008	A	**The system shall provide the capability to prepare the monthly Statement of Interfund Transactions report.**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6			
Cash Accountability Reporting	02.04.009	A	**The system shall provide users with the capability to match a chargeback transaction with the appropriation or fund that was charged when the original disbursement was issued.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110904			Financial_Reporting_Cash_Accountability_Reporting_009
Cash Accountability Reporting	02.04.010	A	**The system shall provide the automated functionality to reject the processing and distribution of in-transit disbursement transactions if the amount is $2,500 or less.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111401.D.2			Financial_Reporting_Cash_Accountability_Reporting_010

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Cash Accountability Reporting	02.04.011	A	**The system shall provide the automated functionality to match disbursements to its corresponding, detail-level obligation and post it as promptly as current systems and business practices reasonably permit.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110301			Financial_Reporting_Cash_Accountability_Reporting_011
Cash Accountability Reporting	02.04.012	A	**The system shall provide the automated functionality to capture current period adjustments supported by detailed written documentation that will provide an audit trail to the source transaction(s).**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207			Financial_Reporting_Cash_Accountability_Reporting_012
Cash Accountability Reporting	02.04.013	A	**The system shall provide the capability to capture cross-disbursement transactions input manually and electronically.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111405			Financial_Reporting_Cash_Accountability_Reporting_013
Cash Accountability Reporting	02.04.014	A	**The system shall provide the capability to generate a consolidated Statement of Accountability (SF1219) by DSSN to reflect line items reported to Treasury.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-12	Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190501			Financial_Reporting_Cash_Accountability_Reporting_014

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Cash Accountability Reporting	02.04.015	A	**The system must provide the capability to support the management of multiple Agency Location Codes (ALC), (i.e. disbursing status symbol number) and associate the appropriate ALC with each transaction involving Fund balance with Treasury to facilitate external reporting (e.g., Financial Management Service (FMS)-224) and reconciliation with Treasury. Note: Treasury is developing Government-wide accounting requirements, which will require the Treasury fund symbol in addition to the Agency Location Code.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-01 and FBA-07				Financial_Reporting_Cash_Accountability_Reporting_016
Cash Accountability Reporting	02.04.016	A	**The system shall provide the capability to distribute a daily transaction file of "By Others" cross disbursing details to each Paying Center.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111405. A.2			Financial_Reporting_Cash_Accountability_Reporting_018
Cash Accountability Reporting	02.04.017	A	**The system shall provide the capability to generate a report of transaction level details for the TAS/TAFS totals on the Financial Management Service (FMS) Form 224, Statement of Transactions.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 45				Financial_Reporting_Cash_Accountability_Reporting_019
Cash Accountability Reporting	02.04.018	A	**To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture the TAS/BETC on all transactions that impact the FBWT and are reported through the Government wide Accounting (GWA) system.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-09				Financial_Reporting_Cash_Accountability_Reporting_020

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Cash Accountability Reporting	02.04.019	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import the Agency Confirmation Report (ACR) support listing from the GOALS II/IAS RFC Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-01				Financial_Reporting_Cash_Accountability_Reporting_021
Cash Accountability Reporting	02.04.020	A	**The system shall have the automated capability to generate a supplemental SF 1219 when final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are found to be necessary.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507			Financial_Reporting_Cash_Accountability_Reporting_023
Cash Accountability Reporting	02.04.021	A	**The system shall have the capability to attach supporting documentation for the adjustment entries as part of the supplemental SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507			Financial_Reporting_Cash_Accountability_Reporting_024
Cash Accountability Reporting	02.04.022	A	**The system must have the automated capability to generate a separate SF 1219 for each Disbursing Station Symbol Number (DSSN).**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.D			Financial_Reporting_Cash_Accountability_Reporting_025
Cash Accountability Reporting	02.04.023	A	**The system must provide an automated capability to reconcile the Fund Balance With Treasury (SGL 1010) account balances recorded in the DoD internal ledger for each fund symbol with the Treasury's records on a monthly basis.**	Source: I TFM 2-5100; Source Date: 3/29/2012; Source Number: Sec 5130				Financial_Reporting_Cash_Accountability_Reporting_026

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Cash Accountability Reporting	02.04.024	A	**The system shall provide the automated capability to enable the reconciliation of transactions identified on the FMS 6652 Statement of Differences received from Treasury.**	Source: I TFM 2-5100; Source Date: 3/29/2012; Source Number: Sec 5140				Financial_Reporting_Cash_Accountability_Reporting_027
Cash Accountability Reporting	02.04.025	A	**The system shall provide the capability to reconcile the Statement of Transactions received from another DFAS Center or agency with the detailed transactions received from the same DFAS Center or agency.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020204.B			Financial_Reporting_Cash_Accountability_Reporting_028
Cash Accountability Reporting	02.04.026	A	**The system shall provide the capability to reconcile the Statement of Interfund Transactions received from another DFAS Center or agency to the Government wide Account (GWA) Statement with the Treasury Department.**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6			
Cash Accountability Reporting	02.04.027	A	**The system shall provide the capability to reconcile the Statement of Interfund Transactions received from another DFAS Center or agency with the detailed transactions received from the same DFAS Center or agency.**		Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.5.3			
Cash Accountability Reporting	02.04.028	A	**The system shall provide the capability to record an adjustment to correct a discrepancy between the DoD or DoD Component General Ledgers, including all subsidiary ledgers, and the corresponding balance recorded at the U.S. Treasury identified during the Fund Balance With Treasury reconciliation process.**		Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020701			Financial_Reporting_Cash_Accountability_Reporting_029

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Cash Accountability Reporting	02.04.029	A	**The system shall provide the capability to allow a user to submit an SF 1219 each month for each DSSN assigned whether or not any transactions occur or any accountable balance is involved.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190501			Financial_Reporting_Cash_Accountability_Reporting_030
Cash Accountability Reporting	02.04.030	A	**The system must provide the capability to prevent the submission of a corrected/amended SF 1219 in the same accounting period the original SF 1219 was submitted to Treasury.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507			Financial_Reporting_Cash_Accountability_Reporting_031
Cash Accountability Reporting	02.04.031	A	**To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture "Treasury Document #" on all transactions that impact the Fund Balance with Treasury (FBWT).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-11				
Cash Accountability Reporting	02.04.032	A	**The system shall provide the capability to use the calendar month as the reporting period so that the reporting period begins on the first day of each calendar month and ends on the last day, unless exception conditions are met on the SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E			Financial_Reporting_Cash_Accountability_Reporting_033

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cash Accountability Reporting	02.04.033	A	**The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer is relieved from disbursing duties prior to the last day of the month. In which case, the reporting period shall begin on the first day of each calendar month and end on the final day for which the Disbursing Officer has disbursing duties on the SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E			Financial_Reporting_Cash_Accountability_Reporting_034
Cash Accountability Reporting	02.04.034	A	**The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer commences disbursing duties on a day other than the first day of the month. In which case, the reporting period shall begin on the first day for which the Disbursing Officer commenced disbursing duties and end on the final day of the calendar month on the SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E			Financial_Reporting_Cash_Accountability_Reporting_035

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Cash Accountability Reporting	02.04.035	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to Generate the FMS 224 Report. Parameter is the accounting period. Result is the Financial Management Service (FMS) 224, Statement of Transactions, for non-Governmentwide Accounting (GWA) reporting Agency Location Code (ALC's). Generate the report in both hard copy and electronic formats required by the Department of the Treasury.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-10		Capture Financial Transaction Report		Financial_Reporting_002
Cash Accountability Reporting	02.04.036	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the FMS 224. Detailed transactions must include: Agency Location Codes (ALC) Treasury Account Symbol (TAS) Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-13		Capture Financial Transaction Report		Financial_Reporting_010

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Cash Accountability Reporting	02.04.037	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS Partial 224 Report. Parameters are the ALC Business Activity, GWA Reporter Category, and accounting period. Result is the FMS Partial 224 for transactions associated with the ALC's Business Activity (Intra-governmental Payments and Collections (IPAC), CA$HLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-11		Capture Financial Transaction Report		Financial_Reporting_023

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Cash Accountability Reporting	02.04.038	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Partial 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the Partial 224. Detailed transactions must include: ALC TAS Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-14		Capture Financial Transaction Report		Financial_Reporting_027
Cash Accountability Reporting	02.04.039	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate a Partial 224 Exception Report. Parameter is accounting period. Result is a list of the FBWT transactions that were posted to an ALC, but are ineligible for inclusion on the P224 based on the ALC's business activity. Transactions must include: ALC TAS Transaction amount Confirmation date Document number.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-15		Capture Financial Transaction Report		Financial_Reporting_028

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.040	A	**To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I Treasury Financial Manual (TFM) -6-8500, Cash Forecasting Requirements.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-16		Capture Financial Transaction Report		Financial_Reporting_029
Foreign Currency Reporting	02.05.001	A	**The system shall provide the capability to produce the International Balance of Payments (IBOP) quarterly report in the following four parts: Part I: Disbursements Part II: Reimbursements Part III: Receipts Part IV: Supplemental Data. Report shall be provided to the Department of Commerce no later than 45 calendar days following the end of the quarter.**		Source: DoDFMR Vol 06A, Ch 13; Source Date: 5/1/2011; Source Number: 1301			Financial_Reporting_Foreign_Currency_Reporting_001
Foreign Currency Reporting	02.05.002	A	**The system shall provide the capability to produce the monthly DD-COMP (M) 1506 - Foreign Currency Fluctuations, Defense Report (O&M) in accordance with DoDFMR formats.**		Source: DoDFMR Vol 06A, Ch 07; Source Date: 5/1/2011; Source Number: 070301			Financial_Reporting_Foreign_Currency_Reporting_002
Foreign Currency Reporting	02.05.003	A	**The system shall provide the capability to produce the monthly DD-COMP (M) 1761 - Foreign Currency Fluctuations, Construction, Defense Report in accordance with DoDFMR formats.**		Source: DoDFMR Vol 06A, Ch 07; Source Date: 5/1/2011; Source Number: 070303			Financial_Reporting_Foreign_Currency_Reporting_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Currency Reporting	02.05.004	A	**The system shall provide the automated functionality to generate Consolidated Disbursing Officers' Quarterly Foreign Currency Reports.**		Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160202			Financial_Reporting_Foreign_Currency_Reporting_004
Foreign Currency Reporting	02.05.005	A	**The system shall provide the automated functionality to transmit the Consolidated Foreign Currency Report to Department of the Treasury and Department of Commerce 45 calendar days after the close of each quarter.**		Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160202			Financial_Reporting_Foreign_Currency_Reporting_007
Foreign Currency Reporting	02.05.006	A	**The system shall provide the capability to capture all collections, disbursements, and accommodation exchanges reported on the DD Form 2663, from Disbursing Officers (DOs), Deputy DOs, Agents, and Cashiers who engage in foreign currency transactions.**		Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160101			Financial_Reporting_Foreign_Currency_Reporting_006
Revenue and Accounts Receivable Reporting	02.06.001	A	**The system shall provide the capability to produce the Monthly Receivables Data file (MRD) .**		Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030102			
Revenue and Accounts Receivable Reporting	02.06.002	A	**The system shall provide the capability to produce the quarterly Current Status Accounts Receivable (Original Maturity of Less Than 90 Days) from Foreign Obligors Report.**		Source: DoDFMR Vol 06A, Ch 12; Source Date: 8/1/2011; Source Number: 121103 Source: DoDFMR Vol 06A, Ch 12; Source Date: 8/1/2011; Source Number: Figure 12-3			Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Revenue and Accounts Receivable Reporting	02.06.003	A	**The system shall provide the capability to produce the annual Actual Revenue and Obligations - RCS: DD-A&T(Q&A)1649 Report.**		Source: DoDFMR Vol 11A, Ch 16; Source Date: 8/1/2002; Source Number: 160208 and Figure 16-3			Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_003
Intragovernmental Reporting	02.07.001	A	**The system shall link the buyer and seller through a common agreement number (order number) for elimination, no later than seller acceptance of the order, when all buyer and seller attributes are known.**	Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec 4706				Financial_Reporting_Intragovernmental_Reporting_001
Intragovernmental Reporting	02.07.002	A	**The system shall provide the capabilty for generating trading partner data for matching of buyer and seller data across reporting entities within the Department of Defense and other government entities it conducts trade with.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130501			Financial_Reporting_Intragovernmental_Reporting_002
Intragovernmental Reporting	02.07.003	A	**The system shall provide the capability for making an adjustment to trading partner data so that buyer and seller data will agree between reporting entity within the Department of Defense and other government entities it conducts trade with.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503 A.			Financial_Reporting_Intragovernmental_Reporting_003
Intragovernmental Reporting	02.07.004	A	**The system shall have the capability to accumulate balances by Treasury Index for Level 1 Trading Partners.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130502			Financial_Reporting_Intragovernmental_Reporting_004
Intragovernmental Reporting	02.07.005	A	**The system shall provide the capability to reconcile buyer and seller financial bookings as they occur but no later then monthly or as required by the order.**	Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706				Financial_Reporting_Intragovernmental_Reporting_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Intragovernmental Reporting	02.07.006	A	**The system shall provide the capability to categorize Intragovernmental transaction data into four groups: sales of goods and servies to federal reporting entities, intragovernmental fiduciary transactions, transfer-in(out), and prior period adjustments.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130301			Financial_Reporting_Intragovernmental_Reporting_006
Intragovernmental Reporting	02.07.007	A	**The system shall provide the user the capability to report Level 3 Undistributed Collections for intragovernmental transactions.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503			Financial_Reporting_Intragovernmental_Reporting_007
Intragovernmental Reporting	02.07.008	A	**The system shall have a systemic edit to prevent a user from using Level 1 Federal amounts to aid in the elimination of Level 2 or 3 Federal amounts.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503 A			Financial_Reporting_Intragovernmental_Reporting_008
Intragovernmental Reporting	02.07.009	A	**The system shall provide the capability to enable the user to systemically crosswalk the SFIS element to the Trading Partner Code.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 53				Financial_Reporting_Intragovernmental_Reporting_009
Intragovernmental Reporting	02.07.010	A	**The system shall provide automated functionality to asssociate transactions by Business Partner Network (BPN) number.**	Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-46				Financial_Reporting_Intragovernmental_Reporting_010
Intragovernmental Reporting	02.07.011	A	**The system shall allow a buyer to record intragovernmental advance payments as an asset for elimination reporting purposes.**	Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706				Financial_Reporting_Intragovernmental_Reporting_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Intragovernmental Reporting	02.07.012	A	**The system shall allow a seller to record the receipt of an intragovernmental advance payment as a liability for elimination reporting purposes.**	Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706				Financial_Reporting_Intragovernmental_Reporting_013
Intragovernmental Reporting	02.07.013	A	**The system will have the capability to maintain summary level data by Entity Code.**		Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503			Financial_Reporting_Intragovernmental_Reporting_014
Trial Balance Reporting	02.08.001	A	**The system shall provide the capability to report the following balances by FACTS II general ledger account and attribute, when applicable, for each of the types of appropriations and funds listed in DoDFMR Vol 6a Chap 4 paragraph 040102, above: A. Regular and transfer appropriations B. Transfers to other federal agencies under the appropriation (transfer appropriation accounts) C. Investments held (at par) D. Unamortized investment premiums and discounts E. Unfunded contract authority F. Authority to borrow from the Treasury, the public, or both.**		Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040202			Financial_Reporting_Trial_Balance_Reporting_001
Trial Balance Reporting	02.08.002	A	**The system shall provide the capability to produce the Federal Agencies Centralized Trial Balance System (FACTS I & FACTS III) bulk transfer data file.**	Source: OMB Circular A-11; Source Date: 8/18/2011; Source Number: Sec. 82.12 Source: I TFM 2-4200; Source Date: 7/11/2011; Source Number: Para 4210	Source: DoDFMR Vol 06A, Ch 06; Source Date: 4/1/2011; Source Number: 0601			Financial_Reporting_Trial_Balance_Reporting_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Trial Balance Reporting	02.08.004	A	**To support the Internal and External Reporting function, the Revenue System must be able to support reporting of FACTS I and FACTS II data as required by the core financial management system.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46				Financial_Reporting_Trial_Balance_Reporting_005
Trial Balance Reporting	02.08.005	A	**To support the Internal and External Reporting function, the Revenue System must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 45				
Trial Balance Reporting	02.08.006	A	**To support the Internal and External Reporting function, the Revenue System must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account: • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46				

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Trial Balance Reporting	02.08.007	A	**To support the Internal and External Reporting function, the Revenue System must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements: Fiscal year; TAS/TAFS; Internal fund; Document number; Document entry date; Document entry time; Document entry User ID; Document transaction date; Transaction type; Debit account number; Debit account object class; Debit amount; Credit account number; Credit account object class; Credit amount; United States Standard General Ledger (USSGL) attribute domain headings; and USSGL attribute values associated with the transaction. The register must include all transactions that occurred within the accounting period specified.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46				Financial_Reporting_Trial_Balance_Reporting_008

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Trial Balance Reporting	02.08.008	A	**All agencies must provide Financial Management Service (FMS) with required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS I). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data.**	Source: TFM Vol 1, Part 2, Ch 4700, Sec 4701; Source Date: 6/1/2010; Source Number:	Source: DoDFMR Vol 06A, Ch 06; Source Date: 2/1/2009; Source Number: 060203		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_042
Trial Balance Reporting	02.08.009	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to export bulk transfer files for Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II Adjusted Trial Balances (ATBs) to the Department of Treasury's FMS**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-07		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Trial Balance Reporting	02.08.010	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances. The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position see 02.01.192-2 for balance of language. The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources and the SF-133.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-02		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_032

FINANCIAL REPORTING REQUIREMENTS								DFAS 7900.4-M, Vol. 02
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Financial Statement Notes	02.09.001	A	**The system should allow a user the capability to input the following disclosures in its financial statements for general PP&E: the cost, depreciation/amortization method, service life, acquisition value, accumulated depreciation/amortization, net book value by major asset class, general PP&E in the possession of contractors, restrictions on the use or convertibility of general PP&E, and other information including adjustments, general disclosures, and information regarding heritage assets and stewardship land.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202			Financial_Reporting_Financial_Statement_Notes_002
Financial Statement Notes	02.09.002	A	**The system shall have the capability for an entity to disclose the cost of improving, reconstructing, or renovating heritage assets. Also, in the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as ”Cost of Heritage Assets" in the footnotes.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 102004 B			
Financial Statement Notes	02.09.003	A	**The system shall allow a user the capability to classify assets as required for all categories of PP&E for which maintenance or repairs have been deferred and the method of measuring the deferred maintenance or repairs.**		Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 120301 B			Financial_Reporting_Financial_Statement_Notes_004

FINANCIAL REPORTING REQUIREMENTS								DFAS 7900.4-M, Vol. 02
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Financial Statement Notes	02.09.004	A	**The cost accounting system must eliminate Inter-entity expenses/assets and financing sources for any consolidated financial statements covering both entities.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: para 109	Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2012; Source Number: 050202 A 1 Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 1.G, pg 11, 102003 A and D			Financial_Reporting_Financial_Statement_Notes_006
Financial Statement Notes	02.09.005	A	**The system shall provide the capability to capture the total of cash resources under the control of the reporting entity on Line 1 of Note 7, Cash and Other Monetary Assets. This includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.A			Financial_Reporting_Financial_Statement_Notes_008
Financial Statement Notes	02.09.006	A	**The system shall provide the capability to capture the total U.S. dollar equivalent of Nonpurchased Foreign Currencies held in Foreign Currency Fund accounts on Line 2 of Note 7, Cash and Other Monetary Assets.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.B			Financial_Reporting_Financial_Statement_Notes_009
Financial Statement Notes	02.09.007	A	**The system shall provide the capability to capture Total Cash, Foreign Currency and Other Monetary Assets and report it on Line 4 of Note 7, Cash and Other Monetary Assets. Line 4 should equal the sum of lines 1,2 and 3 of the Note.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.D			Financial_Reporting_Financial_Statement_Notes_010

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Financial Statement Notes	02.09.008	A	**The system shall provide the capability to validate that the amount for Line 4 of Note 7, Cash and Other Monetary Assets equals the amount reported on the Balance Sheet.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.D			Financial_Reporting_Financial_Statement_Notes_011
Financial Statement Notes	02.09.009	A	**To support the Financial Reporting process, the Core financial system must provide automated functionality, to DoD Components, for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020201 (A1-A5)	Request, Collect, and Analyze Narrative and or Footnote Information		
Financial Statement Notes	02.09.010	A	**Comparative financial statements are required. Information for the current and preceding years should be presented regardless of the type of audit opinion rendered by the auditor. Footnotes should contain the information necessary for full disclosure of both years.**	Source: OMB Circular A-136; Source Date: 9/1/2010; Source Number: Sec II.4.1		Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_006
Financial Statement Notes	02.09.011	A	**The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported.**	Source: OMB Circular A-136; Source Date: ; Source Number:	Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: □ Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100101	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_008

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Financial Statement Notes	02.09.012	A	**The system must allow the reporting entity, who is primarily responsible, the ability to prepare the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the Consolidated Variance Analysis Supplemental Report significant year-to-year changes in amounts reported on lines of the Principal Statements.**		Source: DoDFMR Vol 06B, Ch 02; Source Date: 8/1/2008; Source Number: 020102 Source: DoDFMR Vol 06B, Ch 02; Source Date: ; Source Number: Table 2-2, Note 1	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_014
Financial Statement Notes	02.09.013	A	**The system shall report both entity assets (those assets which the reporting entity has authority to use in its operations) and "non-entity assets" (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government.**	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 25 and 26	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100402A	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_043
Financial Statement Notes	02.09.014	A	**The financial reporting system shall provide capability for consistency in Formatting of Notes. A consistent format is required for the narrative portion of notes. The narrative will first explain abnormal balances followed by definitions and other relevant disclosures. References to financial regulations or other notes are not required in the note narrative.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100207		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_069

FINANCIAL REPORTING REQUIREMENTS							DFAS 7900.4-M, Vol. 02	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Financial Statement Notes	02.09.015	A	**The system should allow for disclosure of all items that represent more than 10 percent of the value of the the Other line item, or if no amount encompasses 10 percent or more of the Other line item, that the amount is attributable to multiple items.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100802D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_052

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instruction
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
FY	Fiscal Year
GFRS	Government wide Financial Report System
GOALS	Government Online Accounting Link System
MD&A	Management Discussion and Analysis
ODO	Other Defense Organizations
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
OUSD(C)/(P/B)	Office of the Under Secretary of Defense (Comptroller) Program/Budget
NAFI	NonAppropriated Fund Instrumentality
P&FC	Program and Financial Control Directorate
RSI	Required Supplementary Information
SBR	Statement of Budgetary Resources
SF	Standard Form
SFFAS	Statement of Federal Financial Accounting Standard
TAS	Treasury Account Symbol
TFM	Treasury Financial Manual
WCF	Working Capital Fund

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 3, Property, Plant and Equipment

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.01.005	**D**	**Requirement 03.01.005 was a compound requirement. Requirement split into two stand-alone requirements (See 03.01.062 and 03.01.063) to add clarity.**
03.01.056	**D**	**Duplicate of 03.08.051.**
03.01.057	**A**	**New Requirement**
03.01.058	**A**	**New Requirement**
03.01.059	**A**	**New Requirement**
03.01.062	**A**	**Requirement 03.01.062 replaced compound requirement 03.01.005.**
03.01.063	**A**	**New Requirement**
03.01.064	**A**	**New Requirement**
03.01.065	**A**	**New Requirement**
03.01.066	**A**	**This requirement was moved from 09.04.086, to realign it to a more applicable functional area.**
03.01.067	**A**	**This requirement was moved from 13.08.008, to realign it to a more applicable functional area.**
03.02.003	**D**	**Requirement 03.02.003 was a compound requirement. Requirements split into four stand-alone requirements to add clarity (See requirements 03.02.057, 03.02.058, 03.02.059 and 03.02.060).**
03.02.009	**D**	**Requirement 03.02.009 was a compound requirement. Requirement split into four stand-alone requirements to add clarity (See requirements 03.02.063, 03.02.064, 03.02.065 and 03.02.066.)**

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.02.029	D	Requirement 03.02.029 was a compound requirement. Requirement split into two requirements to add clarity (See requirements 03.02.029 and 03.02.074)
03.02.045	D	Requirement 03.02.045 was a compound requirement. Requirement split into two requirements to add clarity (See requirements 03.02.045 and 03.02.075)
03.02.048	D	Authoritative Source Deleted
03.02.050	D	Authoritative Source Deleted
03.02.051	A	New Requirement
03.02.052	A	New Requirement
03.02.053	A	New Requirement
03.02.054	A	New Requirement
03.02.055	A	New Requirement
03.02.056	A	New Requirement
03.02.057	A	Requirement 03.02.57 replaces compound requirement 03.02.003 to add clarity.
03.02.058	A	Requirement 03.02.58 replaces compound requirement 03.02.003 to add clarity.
03.02.059	A	Requirement 03.02.59 replaces compound requirement 03.02.003 to add clarity.
03.02.060	A	Requirement 03.02.620 replaces compound requirement 03.02.003 to add clarity.
03.02.061	A	Requirement 03.02.061 adds clarity to 03.02.006.
03.02.062	A	Requirement 03.02.062 adds clarity to 03.02.006.
03.02.063	A	Requirement 03.02.063 replaces compound requirement 03.02.009 to add clarity.
03.02.064	A	Requirement 03.02.064 replaces compound requirement 03.02.009 to add clarity.
03.02.065	A	Requirement 03.02.065 replaces compound requirement 03.02.009 to add clarity.
03.02.066	A	Requirement 03.02.066 replaces compound requirement 03.02.009 to add clarity.
03.02.067	A	Requirement 03.02.067 adds clarity to 03.02.047.
03.02.068	A	Requirement 03.02.068 adds clarity to 03.02.047.
03.02.069	A	Requirement 03.02.069 replaces compound requirement 03.02.048 to add clarity.
03.02.070	A	Requirement 03.02.070 replaces compound requirement 03.02.048 to add clarity.
03.02.071	A	Requirement 03.02.071 replaces compound requirement 03.02.050 to add clarity.
03.02.072	A	Requirement 03.02.072 replaces compound requirement 03.02.050 to add clarity.
03.02.073	A	Requirement 03.02.073 replaces compound requirement 03.02.050 to add clarity.
03.02.074	A	Requirement 03.02.074 replaces compound requirement 03.02.029 to add clarity.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.02.075	A	Requirement 03.02.075 replaces compound requirement 03.02.045 to add clarity.
03.03.001	D	Requirement 03.03.001 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.03.030 and 03.03.031) to add clarity.
03.03.016	D	Authoritative Source Deleted
03.03.017	D	Authoritative Source Deleted
03.03.018	D	Authoritative Source Deleted
03.03.025	D	Authoritative Source Deleted
03.03.028	D	Requirement 03.03.028 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.03.042 and 03.03.043) to add clarity.
03.03.029	A	New Requirement
03.03.030	A	Requirement 03.03.030 replaces compound requirement 03.03.001 to add clarity.
03.03.031	A	Requirement 03.03.031 replaces compound requirement 03.03.001 to add clarity.
03.03.032	A	Requirement 03.03.032 replaces compound requirement 03.03.016 to add clarity.
03.03.033	A	Requirement 03.03.033 replaces compound requirement 03.03.016 to add clarity.
03.03.034	A	Requirement 03.03.034 replaces compound requirement 03.03.016 to add clarity.
03.03.035	A	Requirement 03.03.035 replaces compound requirement 03.03.017 to add clarity.
03.03.036	A	Requirement 03.03.036 replaces compound requirement 03.03.017 to add clarity.
03.03.037	A	Requirement 03.03.037 replaces compound requirement 03.03.018 to add clarity.
03.03.038	A	Requirement 03.03.038 replaces compound requirement 03.03.018 to add clarity.
03.03.039	A	Requirement 03.03.039 replaces compound requirement 03.03.018 to add clarity.
03.03.040	A	Requirement 03.03.040 replaces compound requirement 03.03.018 to add clarity.
03.03.041	A	Requirement 03.03.041 replaces compound requirement 03.03.025 to add clarity.
03.03.042	A	Requirement 03.03.042 replaces compound requirement 03.03.028 to add clarity.
03.03.043	A	Requirement 03.03.043 replaces compound requirement 03.03.028 to add clarity.
03.03.044	A	New Requirement
03.03.045	A	Requirement 03.03.045 replaces compound requirement 03.03.025 to add clarity.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.04.004	D	Requirement 03.04.004 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.04.039 and 03.04.040) to add clarity.
03.04.035	A	New Requirement
03.04.036	A	New Requirement
03.04.037	A	New Requirement
03.04.038	A	New Requirement
03.04.039	A	Requirement 03.04.39 replaces compound requirement 03.04.004 to add clarity.
03.04.040	A	Requirement 03.04.40 replaces compound requirement 03.04.004 to add clarity.
03.04.041	D	This requirement was moved from 20.01.001, to realign it to a more applicable functional area. It is covered by 03.04.32.
03.04.042	D	This requirement was moved from 20.01.002, to realign it to a more applicable functional area. It is covered by 03.04.34.
03.05.009	D	Authoritative Source Deleted. It is covered by a requirement 03.05.012.
03.05.022	A	New Requirement
03.06.001	D	Requirement 03.06.001 was deleted and replaced to add clarity. See 03.06.029 and 03.06.030.
03.06.002	D	Requirement 03.06.002 was deleted and replaced to add clarity. See 03.06.027 and 03.06.028.
03.06.003	D	Requirement 03.06.003 was deleted and replaced to add clarity. See 03.06.025 and 03.06.026.
03.06.004	D	Requirement 03.06.004 was deleted and replaced to add clarity. See 03.06.031 and 03.06.032.
03.06.011	D	Authoritative Source Deleted
03.06.025	A	Requirement 03.06.025 replaces compound requirement 03.06.003 that was deleted and replaced. Requirement now adds clarity.
03.06.026	A	Requirement 03.06.026 replaces compound requirement 03.06.003 to add clarity.
03.06.027	A	Requirement 03.06.027 replaces compound requirement 03.06.002 that was deleted and replaced. Requirement now adds clarity.
03.06.028	A	Requirement 03.06.028 replaces compound requirement 03.06.002 to add clarity.
03.06.029	A	Requirement 03.06.029 replaces compound requirement 03.06.001 to add clarity.
03.06.030	A	Requirement 03.06.030 r replaces compound requirement 03.06.001 that was deleted and replaced. Requirement now adds clarity.
03.06.031	A	Requirement 03.06.031 replaces compound requirement 03.06.004 to add clarity.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.06.032	A	Requirement 03.06.032 replaces compound requirement 03.06.004 to add clarity.
03.07.016	D	Authoritative Source Deleted
03.07.017	A	Requirement 03.07.017 replaces compound requirement 03.07.016 to add clarity.
03.07.018	A	Requirement 03.07.018 replaces compound requirement 03.07.016 to add clarity.
03.08.016	D	Requirement 03.08.016 was deleted and replaced. Requirement split into two stand-alone requirements (See 03.08.059 and 03.08.060) to add clarity.
03.08.017	D	Authoritative Source Deleted
03.08.023	D	Requirement 03.08.023 was replaced by 03.08.061 and Modified to add clarity.
03.08.024	D	Requirement 03.08.024 was replaced by 03.08.062 and Modified to add clarity.
03.08.026	D	Requirement 03.08.026 was replaced by 03.08.064 and Modified to add clarity.
03.08.027	D	Requirement 03.08.027 was replaced by 03.08.065 and Modified to add clarity.
03.08.055	D	Requirement 03.08.055 was replaced by 03.08.075 and Modified to add clarity.
03.08.056	D	Requirement 03.08.056 was replaced by 03.08.076 and Modified to add clarity.
03.08.058	A	New Requirement
03.08.059	A	Requirement 03.08.059 replaces compound requirement 03.08.016 that was deleted and replaced. Requirement now adds clarity.
03.08.060	A	Requirement 03.08.060 replaces compound requirement 03.08.016 to add clarity.
03.08.061	A	Requirement 03.08.061 replaces compound requirement 03.08.023 to add clarity.
03.08.062	A	Requirement 03.08.062 replaces compound requirement 03.08.024 to add clarity.
03.08.063	A	Requirement 03.08.063 replaces compound requirement 03.08.025 to add clarity.
03.08.064	A	Requirement 03.08.064 replaces compound requirement 03.08.026 to add clarity.
03.08.065	A	Requirement 03.08.065 replaces compound requirement 03.08.027 to add clarity.
03.08.066	A	New Requirement
03.08.067	A	New Requirement
03.08.068	A	New Requirement
03.08.069	A	New Requirement
03.08.070	A	New Requirement
03.08.071	A	New Requirement
03.08.072	A	New Requirement

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.08.073	A	New Requirement
03.08.074	A	New Requirement
03.08.075	A	Requirement 03.08.075 replaces compound requirement 03.08.055 to add clarity.
03.08.076	A	Requirement 03.08.076 replaces 03.08.056 that was deleted and replaced. Requirement now adds clarity.
03.09.001	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.002	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.003	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.004	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.005	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.006	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.007	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.008	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.009	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.010	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.011	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.012	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.013	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.09.014	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.015	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.016	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.017	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.018	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.019	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.020	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.021	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.022	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.023	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.09.024	D	Requirement is unrelated to PPE. This is broad policy guidance, not a programmable or testable system requirement.
03.10.001	A	New Requirement
03.10.002	A	This requirement was moved from 15.01.001, to realign it to a more applicable functional area.
03.10.003	A	This requirement was moved from 15.01.002, to realign it to a more applicable functional area.
03.10.004	A	This requirement was moved from 15.01.003, to realign it to a more applicable functional area.
03.10.005	A	This requirement was moved from 15.01.004, to realign it to a more applicable functional area.
03.10.006	A	This requirement was moved from 15.01.005, to realign it to a more applicable functional area.
03.10.007	A	This requirement was moved from 15.01.010, to realign it to a more applicable functional area.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.11.001	A	This requirement was moved from 15.02.001, to realign it to a more applicable functional area.
03.11.002	A	This requirement was moved from 15.02.006, to realign it to a more applicable functional area.
03.11.003	A	This requirement was moved from 15.02.007, to realign it to a more applicable functional area.
03.11.004	A	This requirement was moved from 15.02.008, to realign it to a more applicable functional area.
03.11.005	A	This requirement was moved from 15.02.009, to realign it to a more applicable functional area.
03.11.006	A	This requirement was moved from 15.02.010, to realign it to a more applicable functional area.
03.11.007	A	This requirement was moved from 15.02.014, to realign it to a more applicable functional area.
03.11.008	A	This requirement was moved from 15.02.017, to realign it to a more applicable functional area.
03.11.009	A	This requirement was moved from 15.02.019, to realign it to a more applicable functional area.
03.12.001	A	This requirement was moved from 15.03.001, to realign it to a more applicable functional area.
03.12.002	A	This requirement was moved from 15.03.002, to realign it to a more applicable functional area.
03.12.003	A	This requirement was moved from 15.03.003, to realign it to a more applicable functional area.
03.12.004	A	This requirement was moved from 15.03.004, to realign it to a more applicable functional area.
03.12.005	A	This requirement was moved from 15.03.009, to realign it to a more applicable functional area.
03.12.006	A	This requirement was moved from 15.03.012, to realign it to a more applicable functional area.
03.12.007	A	This requirement was moved from 15.03.015, to realign it to a more applicable functional area.
03.13.001	A	This requirement was moved from 15.04.003, to realign it to a more applicable functional area.
03.13.002	A	This requirement was moved from 15.04.007, to realign it to a more applicable functional area.
03.13.003	A	This requirement was moved from 15.04.008, to realign it to a more applicable functional area.
03.13.004	A	This requirement was moved from 15.04.009, to realign it to a more applicable functional area.
03.14.001	A	This requirement was moved from 15.05.001, to realign it to a more applicable functional area.
03.14.002	A	This requirement was moved from 15.05.002, to realign it to a more applicable functional area.
03.14.003	A	This requirement was moved from 15.05.008, to realign it to a more applicable functional area.

VOLUME 3 - Property, Plant and Equipment		
Req ID	**Change Type**	**Reason for Change**
03.15.001	**D**	**This requirement was moved from 15.06.001, to realign it to a more applicable functional area. It is not applicable for to the functional area**
03.15.002	**A**	**This requirement was moved from 15.06.002, to realign it to a more applicable functional area.**
03.15.003	**A**	**This requirement was moved from 15.06.004, to realign it to a more applicable functional area.**
03.15.004	**A**	**This requirement was moved from 15.06.009, to realign it to a more applicable functional area.**
03.15.005	**A**	**This requirement was moved from 15.06.010, to realign it to a more applicable functional area.**
03.15.006	**A**	**This requirement was moved from 15.06.011, to realign it to a more applicable functional area.**
03.15.007	**A**	**This requirement was moved from 15.06.012, to realign it to a more applicable functional area.**
03.15.008	**A**	**This requirement was moved from 15.06.013, to realign it to a more applicable functional area.**
03.15.009	**A**	**This requirement was moved from 15.06.014, to realign it to a more applicable functional area.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 03, Property, Plant and Equipment

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 03, Property, Plant and Equipment

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Property, Plant and Equipment financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Property, Plant and Equipment functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Property, Plant and Equipment financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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INTRODUCTION

1. The Department of Defense owns and manages more physical assets than any other Federal agency. Annually, the Department reports tens of billions of dollars in property plant and equipment. In addition, the Department owns, manages, and controls thousands of pieces/units of National Defense (ND) assets (planes, missiles, ships, tanks, submarines, and the like). Within DoD, the three military departments and assorted Defense agencies operate and maintain property accountability systems that track, maintain visibility, manage, and report on DoD's mammoth Property, Plant and Equipment (PP&E) holdings. These property accountability systems, for the most part, maintain records that are used to prepare general ledger balances for PP&E financial reporting.

2. Effective October 1, 2002 (fiscal year 2003), Federal Accounting Standards Advisory Board (FASAB) voted to amend SFFAS 6 **(**See SFFAS 23) to delete the term National Defense PP&E and require the reporting on the balance sheet of military equipment as General PP&E, reported at acquisition cost and depreciated. Users must be aware of this change. In this version, the term has been changed from its former Stewardship Asset context. Due to the significant accounting and reporting changes approved by the Federal Accounting Standards Advisory Board (FASAB) regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. In addition, per SFFAS 23, the term "ND PP&E" has been rescinded and all assets previously considered to be ND PP&E should be classified as general PP&E. Accordingly, the cost of these items should be capitalized and, with the exception of the cost of land and land improvements that produce permanent benefits, depreciated. The amendments in SFFAS 23 take effect for accounting periods beginning after September 30, 2002.

3. The Joint Financial Management Improvement Program (JFMIP) published the "Property Management Systems Requirements" in October 2000 for Federal agencies' systems that are used to account for, track, control, and help manage PP&E.

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.001		The property system should categorize PP&E assets as: General PP&E (including land acquired for or in connection with other general PP&E), Stewardship PP&E Heritage Assets, and Stewardship Land.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 36	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.B.1 Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060102		Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_001
Maintain/Update Property Information	03.01.002		The property system must record General PP&E if used in providing goods or services, or supports the mission of the entity and could be used for alternative purposes, used in business-type activities, or is used by entities in activities whose costs can be compared to those of other entities performing similar activities (e.g., federal hospital services in comparison to commercial hospitals).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103 A.5		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_002
Maintain/Update Property Information	03.01.003		The property system must include land, other than Stewardship Land, with an identifiable cost that was specifically acquired for, or in connection with, the construction of General PP&E; and land rights, which are interests and privileges held by an entity in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, mineral rights and other like interests in land.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 35 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 25	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.6.c and d		Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_003

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.005	D	Deleted: The property system must record the costs of General PP&E real property assets, while under construction, to the Standard General Ledger (SGL) Construction-in-Progress account. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs. Upon the asset's placement in service, these costs shall be transferred to the proper General PP&E asset account as the recorded cost of the asset. During the construction of General PP&E, if it is determined that the cost will not exceed DoD capitalization threshold (see paragraph 060103.A.1.d of this chapter), the costs of the construction project shall be expensed in the period the determination is made.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2 and 060105.B.1 and 2		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_004
Maintain/Update Property Information	03.01.006		The property system must allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and estimated salvage value, and make adjustments to PP&E asset and contra-asset accounts on an exception basis.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_005

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.007		The property system shall include adequate controls to promote the accuracy of the accounts and the data produced from the accounts. Procedures shall be established for periodic verification of general ledger balances with related balances in subsidiary records, and for periodic verification of the latter with related document files or the assigned value of related assets on hand. Such periodic inventories also shall include reconciling the subsidiary property accountability records and/or systems with the general ledger accounts and physical accounts		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.C	Conduct Physical Inventory	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_007
Maintain/Update Property Information	03.01.011		The property system, when recording the acquisition cost of a General PP&E asset in the property accountability and/or accounting system, must assign a dollar value supported by appropriate documentation. Documentation (original documents and/or hard and electronic copies of original documentation) shall be maintained in a readily available location, during the applicable retention period.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060104.B and 060106.A.3		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_008

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.012		The property system shall recognize facilities that are occupied, and equipment that is used, outside the Zone of the Interior, by DoD Components as General PP&E of the occupying/using DoD Component for accountability and financial statement reporting purposes, if such occupation/use meets all of the following criteria. If any of the criteria are not met, the asset shall not be recognized by the DoD Component: The General PP&E are occupied or equipment is used without reimbursement to the host nation. The DoD Component controls access to or use of the facility or equipment. Use of the facility or equipment is for an unspecified length of time. The DoD Component maintains and repairs the facility or equipment.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.D.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.013		For construction–in-progress (CIP), the property system shall be able to assign at least one Real Property Unique Identifier (RPUID) when the CIP account is created. Upon receiving official authorization to perform work on a real property construction project, the sponsoring entity will obtain and assign an RPUID from the real property accountable Component for each real property asset that will result during the construction. CIP costs will be tracked by both the Service-unique project number and the RPUID to ensure visibility, traceability, and accountability. A project may include one or more real property asset and corresponding RPUIDs. All costs to be capitalized for a construction project will be accumulated in the CIP account. A CIP account must be linked to at least one primary RPUID but may be linked to multiple RPUIDs to provide traceability for all construction costs incurred. A reasonable allocation methodology should be established to assign project costs periodically as the costs are incurred to all corresponding RPUIDs, no later than the time the assets are placed in service (interim acceptance).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.2		Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_010

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.015		The property system must quantify Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) and should reference a note on the balance sheet that discloses information about Heritage Assets, as well as reported as General PP&E.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 27□Source: OMB Circular A-136; Source Date: 6/1/2009; Source Number: Sec 2, 4.3.3, Pg 43	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060304□Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.F.5□Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202.G.4.a-e	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_011
Maintain/Update Property Information	03.01.018		To avoid duplicative Department of Defense and the federal government accounting records, the property system, for those Defense Agencies that possess and control (have preponderant use of) PP&E assets that materially contribute to the Defense Agencies' mission, should maintain accounting and financial reporting for such PP&E, regardless of the organization that originally acquired the items or provided the funding for the PP&E.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.E.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_012

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.019		The property system must support entries to record financial transactions in accounting system general ledger accounts and/or the supporting subsidiary property accountability records and must be supported by source documents that reflect all transactions affecting the Component's investment in the PP&E including acquisitions, disposals or retirements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.A.1and 2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_013
Maintain/Update Property Information	03.01.020		The property system must include sufficient information indicating the physical quantity, location, and unit cost of the PP&E.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.B	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_014
Maintain/Update Property Information	03.01.021		The property system must identify and classify PP&E that was capitalized, recorded in the property accountability or accounting system, and reported in the financial statements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.022		The property system must accumulate the construction-in-progress cost amounts when a DoD entity is constructing a real property asset to be transferred to another DoD entity under allocations or allotments, the constructing entity must accumulate cost in a CIP account for the benefit of the fund owner. When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a cost reimbursable basis, the constructing entity must accumulate cost in an accounts receivable to be billed to the sponsoring entity since project inception. The billed costs are recorded in the corresponding CIP account by the sponsoring entity. When there is a cost-shared project between Federal and non-federal entities, a CIP account must only be created if the asset is federally owned.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.3.a		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.023		The property system must be able to relieve the CIP account when an asset or an improvement to an asset is placed in service, and the cost accumulated to date in the CIP account must be transferred to the appropriate General Property Plant and Equipment (PP&E) account and recorded in the real property inventory. Once the asset is placed in service, each additional cost incurred must be recorded in the CIP account until final acceptance, and then transferred by RPUID to the appropriate General PP&E account. After real property final acceptance, each additional project cost must be expensed and must not be included in the CIP account.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.3.b		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_017
Maintain/Update Property Information	03.01.024		The property management system must capture property identification number, which may be the item's serial number.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_018
Maintain/Update Property Information	03.01.025		The property management system must capture location.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_019
Maintain/Update Property Information	03.01.026		The property management system must capture an item's current ownership status (e.g., owned by the Government, leased to the Government under a capital lease, leased to the Government under an operating lease, loaned to the Government).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_020

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.027		The property management system must capture the current user (e.g., the agency, contractor, grantee, etc.).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_021
Maintain/Update Property Information	03.01.028		The property management system must capture an item's current use status whether in-use, in storage, in-transit, etc.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_022
Maintain/Update Property Information	03.01.029		The property management system must capture identity of property custodian and/or the accountable organization.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_023
Maintain/Update Property Information	03.01.030		The property management system must capture in-transit information to establish/maintain accountability and control over Government property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_024
Maintain/Update Property Information	03.01.031		The property management system may provide capability to electronically transfer property records between interfacing systems for the gaining and losing property custodians within the agency.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_025
Maintain/Update Property Information	03.01.032		The property management system may provide analytic tools to support analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_026
Maintain/Update Property Information	03.01.033		The property management system may capture property maintenance, upgrade, and overhaul schedules.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_027

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.034		The property management system may capture actual maintenance, upgrade, and overhaul data.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_028
Maintain/Update Property Information	03.01.035		The property management system may capture space utilization information.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_029
Maintain/Update Property Information	03.01.036		The property management system may support the use of bar code scanners.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_030
Maintain/Update Property Information	03.01.037		The property management system may record the stratification of critical and non-critical maintenance.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_031
Maintain/Update Property Information	03.01.038		The property management system may record detailed information regarding known flood hazard or flooding of real property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_032

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.039		The property management system must record beginning balances, acquisitions, withdrawals, and calculate ending balances expressed in values and physical units, except for heritage assets and stewardship land for which all end of period balances are expressed in physical units only.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_033
Maintain/Update Property Information	03.01.040		The property management system must capture the condition of the asset for: • General PP&E • Heritage assets, and • Stewardship land.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12□Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 5, 6 and 9□Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 21		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_034
Maintain/Update Property Information	03.01.041		The property management system must provide edits (controls) to prevent duplication and reduce the likelihood of creating erroneous property documents/records to ensure the integrity of data recorded in the system.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_035

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.042		The property management system must permit only authorized users to enter, modify, or otherwise alter property records.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_036
Maintain/Update Property Information	03.01.043		The property management system must provide an audit trail for entries to a property record, including the identification of the individual(s) entering or approving the information and/or data.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_037
Maintain/Update Property Information	03.01.044		The property management system must identify the type of transaction affecting the property item, e.g., initial acquisition, change in location, and disposal.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_038
Maintain/Update Property Information	03.01.045		The property management system must incorporate adequate security features that prevent unauthorized access to the property system by unauthorized individuals.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_039
Maintain/Update Property Information	03.01.046		The property management system must enable the transfer of responsibility for property from one authorized manager to another authorized manager.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_040

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.047		The property management system must capture real property information for GSA's Worldwide Inventory system as directed in Federal Property Management Regulation (FPMR) 102-84. (property management only).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_041
Maintain/Update Property Information	03.01.048		The property management system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_042
Maintain/Update Property Information	03.01.049		The property management system must distinguish between capitalized property and expensed property tracked in the property management system.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_043
Maintain/Update Property Information	03.01.050		The property management system may capture and prioritize the estimated cost of repairs.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_044

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.051		The property management system may accumulate data from multiple appropriations.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_045
Maintain/Update Property Information	03.01.052		The property management system may provide for on-line search capability based on user-defined parameters.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_046
Maintain/Update Property Information	03.01.053		The property management system may provide the capability for agency property management systems to interface on-line or through Internet with other property management systems external to the agency to facilitate identification, location, or transfer of property Federal Government-wide.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_047
Maintain/Update Property Information	03.01.054		The property system must disclose the quantity and/or value of such facilities and equipment and the unique convertible nature of them in the General PP&E narrative section (footnotes) of DoD Component's financial statements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.D.4		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_048

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Maintain/Update Property Information	03.01.055		The property system must accumulate the cost of construction or developmental projects in either the construction-in-progress general ledger account for posting to the applicable PP&E accounts when construction is completed or to the appropriate expense accounts if the construction project is terminated prior to completion. Each document must link to the appropriate asset unique identifier.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060106.F			Maintain_Update_Property_Information_053
Maintain/Update Property Information	03.01.056	D	Deleted: The property management system must produce reports in accordance with user defined criteria. Such reports may:Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time. Allow a user to access both summary data and more detailed data.	Source: JFMIP-SR-00-4; Source Date: 10/1/2000; Source Number: page 12				Maintain_Update_Property_Information_058
Maintain/Update Property Information	03.01.057	A	**The system shall provide automated functionality to adjust the appropriate property, plant, and equipment accounts (including construction in progress) based on liabilities recorded for contract retainages for property, plant, and equipment manufactured or constructed under long-term contracts.**	Source: SFFAS-1; Source Date: 6/1/2011; Source Number: Para 79	Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.E			Maintain_Update_Property_Information_056

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.058	A	**The property management system may aggregate relatively homogenous assets into asset pools. All assets in the asset pools have the same estimated useful life and the acquisition cost of each item in the asset pool would be the average cost of all items in the pool. However, each item in the asset pool must have a separate property record and a separate agency-unique identification number.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 15				Maintain_Update_Property_Information_055
Maintain/Update Property Information	03.01.059	A	**The system, for construction project cancellations, shall ensure that each cost accumulated in construction-in-progress (CIP) accounts is expensed. When a portion of a project is cancelled or decreased in scope, the cost directly associated to that portion of the project, and an allocated portion of the common cost in the CIP, must be expensed.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.3.b			Maintain_Update_Property_Information_054
Maintain/Update Property Information	03.01.062	A	**If the capitalization threshold were not met, the property system must record the costs of General PP&E real property assets, while under construction, to an expense. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2			Maintain_Update_Property_Information_059
Maintain/Update Property Information	03.01.063	A	**The property system must transfer the construction in progress costs to the proper General PP&E asset account upon the asset's placement in service.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2			Maintain_Update_Property_Information_064

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain/Update Property Information	03.01.064	A	**The system shall ensure that any indirect project costs are allocated across construction-in-progress (CIP) accounts periodically as they are incurred and no later than final acceptance based on the direct cost of the asset as a percentage of the total direct cost of all assets in the project. Thus, the full cost of real property assets can be adequately captured and reported.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.B.2			Maintain_Update_Property_Information_061
Maintain/Update Property Information	03.01.065	A	**If the capitalization threshold were met, the property system must record the costs of General PP&E real property assets, while under construction, to the United State Standard General Ledger (USSGL) Construction-in-Progress account. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.2			Maintain_Update_Property_Information_062
Maintain/Update Property Information	03.01.066	A	**To support the payment process, the agency's single integrated financial management system must access the following information associated with the payment of an asset • asset identifier code(s); • total asset or improvement costs, broken out by land or structures/buildings (if possible and significant); • category of PP&E (e.g., heritage assets, multi-use assets, general PP&E, stewardship); • quantity.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40-41		Perform Collection and Disbursement		

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain/Update Property Information	03.01.067	A	**The system must capture information necessary to report on property, plant, and equipment in the hands of grantees as required by Statement of Federal Financial Accounting Standards No. 6 (SFFAS No. 6) Accounting for Property, Plant and Equipment.**	Source: SFFAS-6; Source Date: ; Source Number: Source: JFMIP SR-00-3; Source Date: 6/1/2000; Source Number: PAGE 36		Record Loans and Grants	Proposal-to-Reward	Grant_General_System_Requirements_008
Record Acquisition of Property, Plant, and Equipment	03.02.001		The property system must record all general PP&E at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. If the General PP&E acquisition costs, including other costs necessary to bring the asset to an operable condition, do not equal or exceed DoD capitalization threshold, the costs are expensed in the period incurred.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 26	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060104.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.002		For accountability and financial reporting purposes, the property system must recognize all General PP&E assets acquired by Department of Defense (DoD). In most instances, a General PP&E asset shall be recognized by the Component acquiring the General PP&E asset. Recognition shall occur when title to the asset passes to the acquiring DoD Component. Title passage will occur either at the time of delivery to the DoD Component (or an agent of the DoD Component) or at an earlier contractually specified time. The exception to this requirement is based on the concept of the preponderant use and is explained in DoDFMR, Volume 04, Chapter 06, paragraph 060105.B.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 34 (1st sentence)	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.1 and 2		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.003	D	Deleted: The property system must include internal use software as General PP&E if it has a useful life of two years or more, provides a significant increase in functionality that is visible to the user (in the case of enhancements) and the cost of the software equals or exceeds the capitalization threshold. The capitalized costs of Commercial Off-The-Shelf (COTS) software shall be the actual purchase price, plus any costs incurred for implementation. The capitalized cost of contractor developed software shall include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or COTS software, plus any costs incurred for implementation. The capitalized cost of internally developed software shall include the full cost (direct and indirect costs) incurred during the software development phase. Full cost includes the costs of new software (e.g., contract cost, salaries of programmers, systems analysts, project managers, and administrative personnel; associated employee benefits; outside consultants' fees; rent; and supplies and overhead) and technical documentation. The development of technical documentation and manuals is capitalized.	Source: SFFAS-10; Source Date: 6/1/2008; Source Number: Para 15-18	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.1 B.3	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_003

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.004		The property system shall record the cost for General PP&E acquired under a capital lease equal to the amount recognized as a liability for the capital lease at its inception, plus any cash paid or other consideration given.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 29	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.5		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_004
Record Acquisition of Property, Plant, and Equipment	03.02.005		The property system shall record the cost for General PP&E acquired through donation, execution of a will or judicial process excluding forfeiture, at its estimated fair value at the time acquired by the Department. The fair market value (also known as fair value) is an unbiased, equitable value based on the cost of a similar asset or the price that an impartial buyer would be willing to pay for the asset or a similar asset.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 30	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.3		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_005

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.006		The system shall record the cost for General PP&E transferred from another DoD Component or federal agency based upon the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation. If the receiving DoD Component cannot reasonably ascertain those amounts, the cost of the asset shall be its fair value at the time of transfer.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 31	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.8		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.007		The system must record the cost for General PP&E acquired through exchange between the Department and a nonfederal entity at the fair value of the PP&E surrendered at the time of exchange. If the fair value of the PP&E acquired is more readily determinable than that of the PP&E surrendered, the cost shall be the fair market value of the PP&E acquired. If the fair value cannot be determined, the cost of the PP&E acquired shall be the cost recorded for the PP&E surrendered, net of any accumulated depreciation. Any difference between the net recorded amount of the PP&E surrendered and the cost of the PP&E acquired shall be recognized as a gain or loss. In the event that cash consideration is included in the exchange, the cost of General PP&E acquired shall be increased by the amount of cash consideration surrendered or decreased by the amount of cash consideration received. If the DoD Component enters into an exchange in which the fair value of the PP&E acquired is less than that of the PP&E surrendered, the PP&E acquired shall be recognized at its cost, as described previously and subsequently reduced to its fair value. A loss shall be recognized in an amount equal to the difference between the cost of the PP&E acquired and its fair value. This guidance on exchanges applies only to exchanges between a DoD Component and a nonfederal entity. Exchanges between a DoD	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 32	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.4		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			Component and another DoD Component or federal agency shall be accounted for as a transfer.					
Record Acquisition of Property, Plant, and Equipment	03.02.008		The property system must record the cost of General PP&E acquired through seizure or forfeiture at fair market value, less an allowance for any liens or claims from a third party. Seized property other than monetary instruments shall be disclosed in the footnotes. The value of the seized property shall be accounted for in an agency's property management records until the property is forfeited, returned, or otherwise liquidated.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 62-64	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.6		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.009	D	Deleted: The property system, for constructed assets, shall record the cost to construct the asset as construction-in-progress (CIP) until the asset is placed in service. In the case of a constructed asset, the placed-in service date is the date the asset is substantially complete and available for use. This should be the date on the "Transfer and Acceptance of Military Real Property" (DD Form 1354). The date needs to be supported by a source document such as substantial acceptance of the completed asset. At that point, costs are transferred from the construction-in-progress (CIP) account to the appropriate PP&E account, triggering capitalization and depreciation of the real property asset. For real property construction projects that are completed in multiple phases, the cost of each phase is transferred from the construction-in-progress account to the real property asset account at the time the phase is placed in service. Each facility, therefore, may have one or more placed in service dates, which will be used to initiate the capitalization of each corresponding phase. Each phase shall then be depreciated separately over its estimated useful life. All additional costs incurred following the asset placed in service date shall be transferred at the final acceptance of the asset. The original acquisition cost of the asset will be adjusted for this amount and the revised amount will continue to be depreciated over	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 34 (2nd sentence)	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.2.b, A.3.a-b		Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			the remaining useful life of the asset.					
Record Acquisition of Property, Plant, and Equipment	03.02.010		Although the measurement basis for valuing G-PP&E remains historical cost, reasonable estimates may be used to establish the historical cost of G-PP&E, in accordance with the asset recognition and measurement provisions herein. Estimates may be based on:The costs of similar assets at the time of acquisition, The current costs of similar assets discounted for inflation since the time of acquisition (i.e., by deflating current costs to costs at the time of acquisition by the general price index), or other reasonable methods, including those estimation methods specified in SFFAS 23 paragraph 12.	Source: SFFAS-35; Source Date: 10/1/2009; Source Number: Para 12, Pg 7Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 40-41	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060104.B.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_010
Record Acquisition of Property, Plant, and Equipment	03.02.016		The property system must be able to record the value of Stewardship land in terms of physical quantities rather than in monetary values.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 40.d	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060301.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.019		To maintain effective property accountability and control, and for financial reporting purposes, DoD Components shall record in DoD property accountability systems detailed information on property provided to contractors, to include real property (Government-owned Contractor Operated facilities) and DoD property transferred from one contract to another contract. DoD property that was procured or fabricated by a contractor shall be accounted for and reported by the contractor until the property is recorded in DoD property accountability records or systems.		Source: DoDI 5000.64; Source Date: 11/1/2006; Source Number: Pg 6, Para 6.3 6.4 Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060107		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_012
Record Acquisition of Property, Plant, and Equipment	03.02.021		General PP&E consists of tangible assets that must meet all of the following criteria: have an estimated useful life of two years or more, are not intended for sale in the ordinary course of operations, are acquired or constructed with the intention of being used or being available for use by the entity and have an initial acquisition cost, book value, or when applicable, an estimated fair market value that equals, or exceeds, DoD capitalization threshold.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.022		The property system must record General PP&E assets acquired through capital leases, including leasehold improvements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.6.a		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_014
Record Acquisition of Property, Plant, and Equipment	03.02.023		The property system must record General PP&E including property owned by the reporting entity even though it may be in the possession of others.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.6.b			Record_Acquisition_Of_PPE_045
Record Acquisition of Property, Plant, and Equipment	03.02.024		The property system must record General PP&E assets acquired when trading in another General PP&E asset equal to the sum of the book value of the asset traded plus any cash paid or liabilities assumed for the new asset. The book value is the recorded cost of a General PP&E asset, less its accumulated depreciation.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.9		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_015

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.026		The property system must record the capitalized cost of tangible equipment items of a durable nature that are used by DoD in providing goods and services in the Equipment account.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060203	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_016
Record Acquisition of Property, Plant, and Equipment	03.02.027		The property system must record the value of capitalized improvements to leased property in the Leasehold Improvement account.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060208.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_017

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.028		The property system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060208.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_018
Record Acquisition of Property, Plant, and Equipment	03.02.029	D	Deleted: Software that is developed by one activity and used by another activity or activities without reimbursement shall be capitalized and depreciated by the developing activity (if it meets the capitalization criteria). The cost of the software shall not be allocated to the using activities.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.4	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_019

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.030		The property system shall expense, as incurred, all data conversion costs incurred for internally developed, contractor developed or COTS software, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such costs may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/or additional data.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.C	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_020
Record Acquisition of Property, Plant, and Equipment	03.02.031		The property system, for internal use software, must expense all costs incurred after final acceptance testing has been successfully completed.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.D	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_021
Record Acquisition of Property, Plant, and Equipment	03.02.032		The property management system must distinguish between heritage assets and multi-use heritage assets.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_022

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.033		The property management system must capture the estimated value of donated assets.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_023
Record Acquisition of Property, Plant, and Equipment	03.02.034		The property management system must classify PP&E according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_024
Record Acquisition of Property, Plant, and Equipment	03.02.035		The property management system must create a skeletal property record or other mechanism for capturing information on property in-trans it from the providing entity (e.g., vendor, donator, loaner, grantor, etc.). The skeletal property record or other mechanism is required only for property for which the government has taken title.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_025

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.036		The property management system must complete the skeletal property record, or create a property record for items with no skeletal property record, upon assuming possession of the item, placing the real property asset in service, or initiation of real estate instrument/grant.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_026
Record Acquisition of Property, Plant, and Equipment	03.02.037		The property management system must capture the method of acquiring each property item or bulk property items (e.g., direct purchase, completed work-in-process, capital lease, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_027
Record Acquisition of Property, Plant, and Equipment	03.02.038		The property management system must capture quantity, date of physical receipt or date real property is available for use or placed into service, and condition of item received when a condition assessment was made.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_028
Record Acquisition of Property, Plant, and Equipment	03.02.039		The property management system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and Core Financial System.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 14		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Acquisition_Of_PPE_029
Record Acquisition of Property, Plant, and Equipment	03.02.040		The property management system may interface electronically with GSA's Worldwide Inventory.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_030
Record Acquisition of Property, Plant, and Equipment	03.02.041		The property management system may provide information on the status of upgrades and overhauls to property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_031

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.042		The property management system may aggregate relatively homogenous assets into asset pools.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_032
Record Acquisition of Property, Plant, and Equipment	03.02.043		The property management system may capture warranty/guarantee information, including terms and period of coverage.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_033
Record Acquisition of Property, Plant, and Equipment	03.02.044		For General PP&E assets acquired by a contractor on behalf of a DoD Component (e.g., the DoD Component that will ultimately hold title to the assets), the assets shall be recognized upon delivery or constructive delivery, whether to the contractor performing the service, or to the DoD Component. Delivery or constructive delivery shall be based on the terms of the contract regarding delivery, receipt and acceptance.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.4			Record_Acquisition_Of_PPE_034
Record Acquisition of Property, Plant, and Equipment	03.02.045	D	Deleted: To establish proper PP&E accountability when acquiring General PP&E from another DoD Component or federal agency, the acquiring DoD Component shall request from the transferring DoD Component or other federal agency, the necessary source documents to establish the location; original acquisition cost; cost of improvements; the date the asset was purchased, constructed, or acquired; the estimated useful life; the amount of accumulated depreciation; and the condition, if desired. If this information is not available, estimates may be necessary and must be documented.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.6			Record_Acquisition_Of_PPE_040

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Record Acquisition of Property, Plant, and Equipment	03.02.046		The property system shall record the cost for General PP&E acquired by purchase from a third party (private, commercial, or government) at its purchase contract cost plus applicable ancillary costs. For purposes of this guidance, purchase includes procurements of General PP&E by cash, check, installment or progress payments on contracts, or capital lease.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.C.1			Record_Acquisition_Of_PPE_039
Record Acquisition of Property, Plant, and Equipment	03.02.047		The property system shall record the applicable asset and liability amounts, for a capital lease, at lease inception. The amount to be recorded under a capital lease is the present value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance, maintenance and taxes paid to the lessor. If the present value amount, however, exceeds the fair value of the leased property at the inception of the lease, the amount recorded shall be the fair value. If the executory costs portion of the minimum lease payments cannot be determined, the amount should be estimated. In such cases, the substance of the arrangement, rather than its legal form, shall determine the accounting treatment. All other leases should be accounted for as operating leases with no balance sheet recognition.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.D			Record_Acquisition_Of_PPE_038

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.048	D	Deleted: The property system shall allocate the cost of software purchased as part of a package of products and services as capitalizable and non-capitalizable (expensed) costs based on a reasonable estimate of the value of the individual products or services. Costs that are not susceptible to allocation between maintenance and relatively minor enhancements should be expensed.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.F			Record_Acquisition_Of_PPE_035
Record Acquisition of Property, Plant, and Equipment	03.02.049		The property system shall capitalize bulk purchases of software programs and modules or components of a total software system that individually meet DoD capitalization threshold. If the per item cost of a bulk purchase (e.g., numerous copies of spreadsheets and word-processing programs) does not meet DoD capitalization threshold, the bulk purchase shall be expensed in the period acquired.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.G			Record_Acquisition_Of_PPE_036
Record Acquisition of Property, Plant, and Equipment	03.02.050	D	Deleted: Deleted: The property system shall capitalize the acquisition cost of enhancements to existing Internal Use Software (and modules thereof) when such costs exceed DoD capitalization threshold, and when it is more likely than not that such enhancements will result in a significant increase in functionality that is apparent to the user. The cost of routine or minor changes or modernizations that do not significantly add functionality shall be expensed in the period incurred. Also, the cost of enhanced versions of software for a nominal charge is expensed in the period incurred.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H.1			Record_Acquisition_Of_PPE_037

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Acquisition of Property, Plant, and Equipment	03.02.051	A	**The property system must provide the capability to recognize and report cash grants related to nonfederal physical property programs as expenses in arriving at the net cost of operations.**	Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 85				Record_Acquisition_Of_PPE_046
Record Acquisition of Property, Plant, and Equipment	03.02.052	A	**The property system must include the full costs (direct and indirect) of new software (e.g., contract cost, salaries of programmers, systems analysts, project managers, and administrative personnel; associated employee benefits; outside consultants' fees; rent; and supplies and overhead) and technical documentation. The development of technical documentation and manuals will be capitalized and the costs of mass-producing manuals will be expensed.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 17	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.b.3			Record_Acquisition_Of_PPE_047
Record Acquisition of Property, Plant, and Equipment	03.02.053	A	**The receiving entity shall recognize a transfer-in as an additional financing source and a transferring entity shall recognize a transfer-out in the property system when it pertains to a Multi-Use Heritage Assets from one Federal entity to another.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.b.3			Record_Acquisition_Of_PPE_048

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.054	A	**The property system must record the cost for General PP&E acquired between the Department and a nonfederal entity using the first method within the following list that provides a readily determinable value: (1) fair value of the assets (including cash consideration) surrendered (2) fair value of the asset acquired (3) book value of the assets surrendered.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 32	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.4			Record_Acquisition_Of_PPE_041
Record Acquisition of Property, Plant, and Equipment	03.02.055	A	**When recording an exchange of property with a nonfederal entity, the property system must recognize the difference between the book value of the PP&E surrendered and cost of the PP&E acquired as a gain or loss.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 32	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.4			Record_Acquisition_Of_PPE_042
Record Acquisition of Property, Plant, and Equipment	03.02.056	A	**The property system must recognize acquired General PP&E when title to the asset passes to the acquiring DoD Component. Title passage will occur either at the time of delivery to the DoD Component (or an agent of the DoD Component) or at an earlier contractually specified time.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.a.2.a			Record_Acquisition_Of_PPE_052
Record Acquisition of Property, Plant, and Equipment	03.02.057	A	**The property system must recognize and capitalize internal use software as General PP&E if it has a useful life of two years or more, provides a significant increase in functionality that is visible to the user (in the case of enhancements), and the cost of the software equals or exceeds the capitalization threshold.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 15	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.b			Record_Acquisition_Of_PPE_053

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.058	A	**The property system must include the actual purchase price and the costs incurred for implementation in the capitalized costs of Commercial Off-The-Shelf (COTS) software.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 18	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.1			Record_Acquisition_Of_PPE_054
Record Acquisition of Property, Plant, and Equipment	03.02.059	A	**The property system must include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or COTS software and the costs incurred for implementation in the capitalized costs of contractor-developed software.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 18	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.2			Record_Acquisition_Of_PPE_055
Record Acquisition of Property, Plant, and Equipment	03.02.060	A	**The property system must include the full costs (direct and indirect) incurred during the software development phase in the capitalized costs of the internally developed software.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 16	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209 B.3			Record_Acquisition_Of_PPE_056
Record Acquisition of Property, Plant, and Equipment	03.02.061	A	**The property system shall record the cost for General PP&E transferred from another DoD Component or federal agency based upon the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 31	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.8			Maintain_Update_Property_Information_072
Record Acquisition of Property, Plant, and Equipment	03.02.062	A	**The property system shall record the cost for General PP&E transferred from another DoD Component or federal agency at fair market value if the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation cannot reasonably be determined.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 31	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060201.c.8			Maintain_Update_Property_Information_074

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Record Acquisition of Property, Plant, and Equipment	03.02.063	A	**The property system must record the cost to construct an asset as construction-in-progress until the asset is placed in service.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105. a.3.a			Record_Acquisition_Of_PPE_069
Record Acquisition of Property, Plant, and Equipment	03.02.064	A	**For construction projects that are completed in multiple phases, the property system must transfer the cost of each phase from the construction-in-progress account to the real property asset account at the time the phase is placed in service.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.3.b			Record_Acquisition_Of_PPE_064
Record Acquisition of Property, Plant, and Equipment	03.02.065	A	**The property system must not accept PP&E from new construction, transfers between services, capital improvements, or leasehold improvements without the supporting acceptance document, "Transfer and Acceptance of Military Real Property" (DD Form 1354).**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.2.b.(1)□Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.2.b.(2)			Manage_Delinquent_Debt_015
Record Acquisition of Property, Plant, and Equipment	03.02.066	A	**For construction projects that are completed in multiple phases, the property system must depreciate each phase separately over its estimated useful life.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.3.b			Record_Acquisition_Of_PPE_082
Record Acquisition of Property, Plant, and Equipment	03.02.067	A	**The property system must record the applicable asset and liability amounts for a capital lease at lease inception.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 29	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.Dd			Record_Acquisition_Of_PPE_085

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Acquisition of Property, Plant, and Equipment	03.02.068	A	**The property system must record the capital lease cost as the lower of present value or fair value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 29	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.d			Record_Acquisition_Of_PPE_086
Record Acquisition of Property, Plant, and Equipment	03.02.069	A	**The property system shall allocate the cost of software purchased as part of a package of products and services as capitalizable and non-capitalizable (expensed) costs based on a reasonable estimate of the value of the individual products or services.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.F			Record_Acquisition_Of_PPE_073
Record Acquisition of Property, Plant, and Equipment	03.02.070	A	**The property system shall expense software costs puchased as part of a package that are not susceptible to allocation between maintenance and relatively minor enhancements.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.F			Record_Acquisition_Of_PPE_074
Record Acquisition of Property, Plant, and Equipment	03.02.071	A	**The property system must capitalize the acquisition cost of enhancements to existing Internal Use Software (and modules thereof) when such costs exceed DoD capitalization threshold and when it is probable that such enhancements will result in a significant increase in functionality that is apparent to the user.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H			Record_Acquisition_Of_PPE_075
Record Acquisition of Property, Plant, and Equipment	03.02.072	A	**The property system must expense in the period incurred the cost of routine or minor changes or modernizations that do not add significant functionality.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H			Record_Acquisition_Of_PPE_076

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Record Acquisition of Property, Plant, and Equipment	03.02.073	A	**The property system must expense in the period incurred the cost of enhanced versions of software for a nominal charge.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.H			Record_Acquisition_Of_PPE_077
Record Acquisition of Property, Plant, and Equipment	03.02.074	A	**The property system must capitalize and depreciate software if (1) developed by the entity and used by another activity or activities without reimbursement (2) it meets the capitalization criteria.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.B.4			Record_Acquisition_Of_PPE_078
Record Acquisition of Property, Plant, and Equipment	03.02.075	A	**To establish proper PP&E accountability when acquiring General PP&E from another DoD Component or federal agency, the property system must ensure the acquiring DoD Component requested from the transferring DoD Component or other federal agency, the necessary source documents to establish the location; original acquisition cost; cost of improvements; the date the asset was purchased, constructed, or acquired; the estimated useful life; the amount of accumulated depreciation; and the condition, if desired. If this information is not available, estimates may be necessary and must be documented.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.a.6			Record_Acquisition_Of_PPE_084

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.001	D	Deleted: The property system should identify the costs to improve a General PP&E asset and capitalize the costs of the improvement when it increases the General PP&E asset's capability, size, efficiency, or useful life. Additionally, the cost of the improvement must equal or exceed the capitalization threshold, regardless of funding source.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.A, 060209.H.1		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_001
Record Asset Value Changes	03.03.005		The property system, for capitalized property only, must generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_002
Record Asset Value Changes	03.03.006		The property system may capture the cost of capitalizable improvements separate from the original cost, the estimated change in asset's life as a result of the improvement, and the date of improvement.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_003

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Record Asset Value Changes	03.03.007		The property management system should allocate a portion of each capital lease payment to interest expense, and the balance shall be applied to reduce the lease liability using the effective interest rate method.	Source: SFFAS-5; Source Date: 6/1/2008; Source Number: Para 46 Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.H		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_004
Record Asset Value Changes	03.03.008		The property management system may identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_005
Record Asset Value Changes	03.03.009		The property system shall capitalize and record Bulk purchases of General PP&E that individually meet the capitalization threshold, in a property accountability system that is capable of computing depreciation or interfaces with a system that is capable of computing depreciation.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060103.A.3	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.012		The property system must record the purchase cost of DoD-controlled buildings, improvements and renovations in the Buildings, Improvements and Renovations account (USSGL 1730). When the purchase cost cannot be determined, the property system must record the estimated fair market value of buildings and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_009
Record Asset Value Changes	03.03.014		The property system must record the purchase cost of DoD-controlled utilities and improvements to land and facilities not classified as buildings in the Other Structures and Facilities account (USSGL 1740). When the acquisition cost cannot be determined, the property system must record the estimated fair market value and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060202.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.016	D	Deleted: The property system, generally, shall expense repairs to PP&E personal and real property. When repair is by replacement, the repair may be expensed or it may be capitalized. Repair by replacement that is expensed, occurs when a facility or facility component has failed, is in the incipient stages of failing or is no longer performing the functions for which it was designated. Replacements falling into this category shall be expensed. If the replacement was undertaken to improve or expand the efficiency of an asset that was in good working order, then the replacement is an improvement.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.C	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.017	D	Deleted: The property system must capitalize the cost of improvements to more than one General PP&E asset, when performed under a single contract or work order and that cannot be specifically identified by asset, only if the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold. When more than one improvement is made to a single building and the improvements are part of one overall effort to increase the building's capacity, size, or useful life; the sum of the costs of the improvements shall be capitalized, if the summed costs equal or exceed DoD capitalization threshold. This is required even when the improvements are funded separately. Once a determination has been made that the aggregate costs of the improvements will be capitalized, each improvement should be capitalized and depreciation placed in service.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.D		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_012

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Record Asset Value Changes	03.03.018	D	Deleted: When a General PP&E asset is identified for other than normal removal from service, such as would be the case for assets that are part of a Base Realignment and Closure (BRAC), the property system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization and record in the Other General PP&E account (1890) at its net realizable value (NRV). Oftentimes the NRV will be zero. Any difference between the book value of the PP&E asset and its expected NRV shall be recognized as a gain or loss in the period of adjustment. For assets that are part of BRAC, the disposal date is the operation closure date as established by BRAC law.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_013
Record Asset Value Changes	03.03.019		The property management system, for capitalized property and stewardship asset, must capture changes in quantities, including unit of measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by asset category.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_014
Record Asset Value Changes	03.03.020		The property management system, for capitalized property and stewardship asset, must provide an audit trail for all adjustments to quantities and units.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_015

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Asset Value Changes	03.03.021		The property management system, for capitalized property and stewardship asset, must capture the acquisition cost of an asset and any changes in the valuation, where applicable for reporting purposes.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_016
Record Asset Value Changes	03.03.022		The property management system, for capitalized property only, must provide an audit trail for all adjustments to property values.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 16			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_017
Record Asset Value Changes	03.03.023		The property system shall not record, in the Other General PP&E account, any assets that have been removed from service and sent to a depot for storage with the intent to use the assets again in the future or for other assets taken out of service on a temporary basis. Those assets shall remain recorded in the appropriate general ledger account and shall continue to be depreciated. Normal disposal transactions shall not be processed through account 1890 and shall not be accounted for using account 5730.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.3			Record_Asset_Value_Changes_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.024		The property system shall recognize and measure impairment when one of the following occurs and is related to post implementation/operational software and or modules: The software is no longer expected to provide substantive service potential and will be removed from service. A significant reduction occurs in the capabilities, functions or uses of the software (or a module thereof).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.a			Record_Asset_Value_Changes_029
Record Asset Value Changes	03.03.025	D	Deleted: If the impaired software is to remain in use, the property system shall measure the loss due to impairment as the difference between the book value and either: The cost to acquire software that would perform similar remaining functions (e.g., the unimpaired functions) or, if that is not feasible; The portion of the book value attributable to the remaining functional elements of the software. The loss shall be recognized upon impairment, and the book value of the asset reduced accordingly. If neither of the above can be determined, the book value shall continue to be amortized over the remaining useful life of the software.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_019
Record Asset Value Changes	03.03.026		If the impaired software is to be removed from use, the property system shall measure any loss due to impairment as the difference between the book value and the net realizable value (NRV), if any.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.c			Record_Asset_Value_Changes_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.027		When it is determined that software under development (or a module thereof) will not be completed and placed in service, the property system should reduce the related book value accumulated for the software to reflect the expected NRV, if any, and the loss recognized.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.2			Record_Asset_Value_Changes_023
Record Asset Value Changes	03.03.028	D	Deleted: When Internal Use Software is replaced with new software, the property system shall expense the undepreciated cost of the old software when the new software successfully completes testing. No adjustments will be made to the previously recorded amortization/depreciation. Any additions to the book value or changes in useful life should be treated prospectively. The change should be accounted for during the period of the change and future periods.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.J.3			Record_Asset_Value_Changes_022
Record Asset Value Changes	03.03.029	A	**The property system must treat any changes in estimated useful life or salvage/residual value prospectively, meaning the change shall be accounted for in the period of the change and future periods.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 35				Record_Asset_Value_Changes_030
Record Asset Value Changes	03.03.030	A	**The property system must identify the costs to improve a General PP&E asset and capitalize the costs of the improvement when it increases the General PP&E asset's capability, size, efficiency, useful life or modifies functionality.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 37	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.a			Maintain_Update_Property_Information_051

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.031	A	**The property system must capitalize the cost of the improvement that equals or exceeds the capitalization threshold, regardless of funding source.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 37	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.a			Maintain_Update_Property_Information_052
Record Asset Value Changes	03.03.032	A	**The property system must expense repairs (i.e. maintenance) to PP&E personal and real property. Repair by replacement that is expensed, occurs when a facility or facility component has failed, is in the incipient stages of failing or is no longer performing the functions for which it was designated.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.C			Record_Asset_Value_Changes_031
Record Asset Value Changes	03.03.033	A	**The property system must expense replacements to PP&E, if the intent of the replacement was to preserve the asset so that it continues to provide acceptable services and achieves its expected life.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.c			Record_Asset_Value_Changes_032
Record Asset Value Changes	03.03.034	A	**The property system must capitalize replacements to PP&E as an improvement, if the intent was to improve or expand the efficiency of an asset that was in good working order.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.c			Record_Asset_Value_Changes_037
Record Asset Value Changes	03.03.035	A	**The property system must capitalize the cost of improvements to more than one General PP&E asset when (1) the improvements are performed under a single contract or work order (2) the improvements cannot be specifically identified by asset (3) the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.D			Record_Asset_Value_Changes_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.036	A	**The property system must capitalize the total costs of the improvements when (1) more than one improvement is made to a single building (2) the improvements are part of one overall effort to increase the building's capacity, size, or useful life (3) the summed costs exceed or equal DoD capitalization threshold.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.D			Manage_Delinquent_Debt_019
Record Asset Value Changes	03.03.037	A	**When a General PP&E asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the property system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_039
Record Asset Value Changes	03.03.038	A	**When a General PP&E asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the property system must record the asset in the Other General PP&E account (1890) at its net realizable value (NRV).**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_040
Record Asset Value Changes	03.03.039	A	**When a General PP&E asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the property system must record any difference between the book value of the PP&E asset and its expected net realizable value (NRV) as a gain or loss in the period of adjustment.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_041

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.040	A	**When a General PP&E asset is identified for removal from service during a Base Realignment and Closure (BRAC), the property system must record disposal on the operation closure date as established by BRAC law.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.M.1			Record_Asset_Value_Changes_042
Record Asset Value Changes	03.03.041	A	**The property system must continue to amortize the asset if the loss due to impairment cannot be determined.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_043
Record Asset Value Changes	03.03.042	A	**When Internal Use Software is replaced with new software, the property system shall expense the unamortized cost of the old software when the new software successfully completes testing.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.J.3			Record_Asset_Value_Changes_050
Record Asset Value Changes	03.03.043	A	**The property system must treat any additions to the book value or changes in useful life prospectively, meaning the change shall be accounted for during the period of the change and future periods.**	Source: SFFAS-10; Source Date: 6/1/2011; Source Number: Para 34	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.j.3			Record_Asset_Value_Changes_051
Record Asset Value Changes	03.03.044	A	**The property system must measure the loss due to impairment as the difference between the book value and either: (1) The cost to acquire software that would perform similar remaining functions (e.g., the unimpaired functions) or, if that is not feasible; (2) The portion of the book value attributable to the remaining functional elements of the software.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_046

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Asset Value Changes	03.03.045	A	**The property system must recognize the loss due to impairment on the date the software is impaired.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.I.1.b			Record_Asset_Value_Changes_047
Depreciate, Amortize, or Deplete Asset	03.04.001		The property system must calculate depreciation/ amortization expense through the systematic and rational allocation of the cost of general PP&E, less the estimated salvage/residual value, over the DoD standard recovery period of the general PP&E. Within the DoD, straight-line depreciation method must be used. Depreciation expense shall be recognized on all PP&E, except land and land rights of unlimited duration. Estimates of useful life of general PP&E must consider factors such as physical wear and tear and technological change (e.g., obsolescence). Any changes in estimated life or salvage/residual value must be treated prospectively. The change must be accounted for in the period of the change and in future periods. No adjustments should be made to previously recorded depreciation or amortization. A composite or group depreciation methodology, whereby the costs of PP&E are allocated using the same allocation rate, is permissible.	Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 9.f Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.A-C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Depreciate, Amortize, or Deplete Asset	03.04.002		The property system must capture the estimated useful life, depreciation/amortization/depletion method, and salvage/residual value for each capitalized asset or group of assets, for capitalized property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.J and Table 6-1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_002
Depreciate, Amortize, or Deplete Asset	03.04.004	D	Deleted: The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation. It must also accumulate amortization expense in a contra asset account: accumulated amortization	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 36			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_003
Depreciate, Amortize, or Deplete Asset	03.04.006		The property system must remove General PP&E from general PP&E accounts along with associated accumulated depreciation/ amortization, if prior to disposal, retirement or removal from service, it no longer provides service in the operations of the entity because it has suffered damage, becomes obsolete in advance of expectations, or is identified as excess. The General PP&E shall be recorded in an appropriate asset account at its expected net realizable value. Any difference in the book value of the PP&E and its expected net realizable value shall be recognized as a gain or a loss in the period of adjustment.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.L.1			Depreciate_Amortize_Deplete_Asset_019

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Depreciate, Amortize, or Deplete Asset	03.04.007		The property system should calculate and record accumulated depreciation/ amortization (contra asset) based on the recorded estimated cost and the number of years the general PP&E has been in use relative to its estimated useful life. A contra asset account--accumulated depreciation--for the assets should be calculated under the provisions provided in paragraphs 41, 42, and 43 of SFFAS 6, as amended.	Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 14 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 41			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_004
Depreciate, Amortize, or Deplete Asset	03.04.010		For accountability and financial reporting purposes, the property system must recognize the proper accounting treatment (expense or capitalization and depreciation or amortization) and the reporting of capitalized amounts and accumulated depreciation or amortization on the appropriate DoD Component's financial statements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060105.A.1		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_005
Depreciate, Amortize, or Deplete Asset	03.04.020		The property system must be able to depreciate capital lease assets for those activities authorized to enter into capital lease agreements.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060207.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_006

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.026		The property management system may calculate depreciation on asset pools.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_007
Depreciate, Amortize, or Deplete Asset	03.04.028		The property management system shall depreciate separately capital improvements which increase the asset's capability, size or efficiency but have an expected useful life that differs from the useful life of the General PP&E asset.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.A			
Depreciate, Amortize, or Deplete Asset	03.04.029		The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease. The lease transfers ownership of the property to the lessee by the end of the lease term. The lease contains an option to purchase the leased property at a bargain price. The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property. The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property. The last two criteria (numbers 3 and 4) are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property. If a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 20	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060206.E, F and G		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_009

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.030		The property system must provide an audit trail for amortization, depletion and depreciation expense.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_010
Depreciate, Amortize, or Deplete Asset	03.04.032		The property system shall calculate and accumulated depreciation expense using the straight-line method based on the recorded cost less salvage value and divided equally among accounting periods during the asset's useful life based on recovery periods in DoDFMR, Volume 4, Chapter 6, Table 6-1. Salvage value will be used in the calculation only if it exceeds 10 percent of the cost of the asset.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.I			Depreciate_Amortize_Deplete_Asset_023
Depreciate, Amortize, or Deplete Asset	03.04.034		The property system shall recognize computer software that is integrated into (embedded) and necessary to operate equipment (rather than perform an application) as part of the equipment of which it is an integral part and capitalized and depreciated as part of the cost of equipment. The aggregate cost of the hardware and software shall be used to determine whether to capitalize or expense the costs.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.E			Depreciate_Amortize_Deplete_Asset_014
Depreciate, Amortize, or Deplete Asset	03.04.035	A	**The property management system must provide the capability to calculate depreciation/amortization/depletion based on a management prescribed method (e.g., straight line, physical usage) and the net book value of capitalized assets.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 17				Depreciate_Amortize_Deplete_Asset_026

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Depreciate, Amortize, or Deplete Asset	03.04.036	A	**The property management system must provide the capability to accumulate amortization, depletion, and depreciation expense.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 17				Depreciate_Amortize_Deplete_Asset_027
Depreciate, Amortize, or Deplete Asset	03.04.037	A	**The property system must use the activity-based method of depreciation method for calculating depreciation for military equipment.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.C			Depreciate_Amortize_Deplete_Asset_024
Depreciate, Amortize, or Deplete Asset	03.04.038	A	**The property management system shall expense capital improvements which do not increase an asset's capacity, size, efficiency, or useful life, regardless of the cost of the improvement.**		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060204.A			Maintain_Update_Property_Information_006
Depreciate, Amortize, or Deplete Asset	03.04.039	A	**The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 36				Depreciate_Amortize_Deplete_Asset_015
Depreciate, Amortize, or Deplete Asset	03.04.040	A	**The property system must accumulate amortization expense in a contra asset account: accumulated amortization.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 36				Depreciate_Amortize_Deplete_Asset_016
Depreciate, Amortize, or Deplete Asset	03.04.041	D	Deleted: Activities will calculate and accumulate depreciation expenses using the straight-line method. The amount to be depreciated will be decreased by its residual value only if the residual value exceeds 10 percent of the cost of the asset.		Source: DoDFMRVol2B,Ch9; Source Date: 6/1/2010; Source Number: Sub0901			Working_Capital_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Depreciate, Amortize, or Deplete Asset	03.04.042	D	Deleted: Software may be depreciated over a period of five or ten years depending on its nature. The Component may also request a waiver and propose an alternative depreciation period. The determining factor should be the actual estimated useful life of the sofware.		Source: DoDFMRVol2B,Ch9; Source Date: 6/1/2010; Source Number: Sub0901			Working_Capital_002
Record Disposition/Retirement of Asset	03.05.008		The property management system may capture the estimated cost to demolish property, or otherwise dispose of property.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_005
Record Disposition/Retirement of Asset	03.05.009	D	Deleted: The property management system must identify excess property or property held for disposal/retirement.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_006
Record Disposition/Retirement of Asset	03.05.010		The property management system must transfer property record data to the property disposal organization or receiving entity.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_007

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Asset	03.05.011		The property management system must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_008
Record Disposition/Retirement of Asset	03.05.012		The property management system must capture all essential information related to excess property and disposal as required by Federal Management Regulation (FMR) 102-36 for applicable agencies.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_009
Record Disposition/Retirement of Asset	03.05.013		The property management system must capture type of disposal action (e.g., retirement, exchange, sale, donation, etc.), final disposition, and date of disposal.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_010
Record Disposition/Retirement of Asset	03.05.014		The property management system must capture property retirement or disposal status.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_011
Record Disposition/Retirement of Asset	03.05.015		The property management system must capture deletions.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_012

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Asset	03.05.016		The property management system must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_013
Record Disposition/Retirement of Asset	03.05.017		The property management system must transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the Core Financial System at the time of asset transfer, disposal, or retirement.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_014
Record Disposition/Retirement of Asset	03.05.018		The property management system must maintain an audit trail of transfer, disposal, and retirement actions.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_015
Record Disposition/Retirement of Asset	03.05.020		The property system must no longer depreciate general PP&E assets that have been identified for permanent removal from service once the asset no longer contributes to the operation of the entity.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.L.2			Record_Retirement_Or_Disposition_Of_Asset_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Disposition/Retirement of Asset	03.05.021		The property system must record the disposal start date on which an asset is no longer depreciated, remove its book value from the financial records, and record the corresponding gain/loss from disposition. For demolitions, this represents the demolition contract's start date. For transfers and sales, this represents the date on which the instrument is endorsed or operation is ceased, whichever comes later. For natural disasters, this represents the actual date of the incident.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060205.L.3			Record_Retirement_Or_Disposition_Of_Asset_017
Record Disposition/Retirement of Asset	03.05.022	A	**The property management system, for capitalized property only, must identify excess property.**	Source: JFMIP SR-00-04; Source Date: 10/1/2000; Source Number: Pg 17				Record_Retirement_Or_Disposition_Of_Asset_019

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.001	D	Deleted: The property system shall recognize and record the following total estimated cost of environmental liabilities associated with General PP&E placed in service prior to October 1, 1997: (a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (b) If the costs are intended to be recovered through user charges, then the DoD Components shall recognize a liability for that part of the asset's useful life that has lapsed since the PP&E was placed into service in the initial year the liability is recorded. The remaining liability shall be systematically recognized over the remaining useful life. The property system must recognize the estimated environmental liabilities associated with General PP&E placed in service after September 30, 1997, that have future environmental cleanup, closure, and/or disposal requirements, over the useful life. The accumulation of the liability and the recognition of the related expense shall commence when it is placed in service, continue in each period that operation continues, and be completed when the General PP&E ceases operation.		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D.1-2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.002	D	Deleted: Environmental liability estimates shall be reviewed annually and revised when there is evidence that significant changes in the cost measurement have occurred, such as changes in scope, ownership, regulation, or technology. At a minimum, long-term cost estimates shall be adjusted upward or downward annually, through indexing, to maintain them on a current cost basis as if acquired in the current period.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 96	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.D		Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_002
Deferred Maintenance Costs and Cleanup Costs	03.06.003	D	Deleted: During each period that general PP&E is in operation, the property system must record a portion of the estimated total cleanup costs as an expense. This expense allocation must be done in a systematic and rational manner based on the use or physical capacity of the associated PP&E, whenever possible. If physical capacity is not applicable or estimable, the estimated useful life of the associated PP&E may serve as the basis for systematic and rational recognition of expenses and accumulation of the liability. Recognition of the expense and accumulation of the liability shall begin on the date that the PP&E is placed into service, continue in each period that operation continues, and be completed when the PP&E ceases operation.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 97 and 98	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D.2 and 130204.E		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.004	D	Deleted: The system should allow estimated environmental liabilities to be reduced by the expensed amounts that are paid to reflect the total remaining cleanup costs less any unrecognized portions of a systematically recognized cost estimate. Further, the DoD Component should be able to distinguish between the current and non-current portions of the liability estimate.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 100	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_004
Deferred Maintenance Costs and Cleanup Costs	03.06.005		The property system must recognize the estimated environmental liabilities associated with cleanup cost for Stewardship PP&E in the period that the asset is placed into service.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 101	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D.3		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.006		The property system must record the cumulative effect of changes in cost estimates by recognizing an expense in the current accounting period and adjusting the corresponding liability. Additionally, the related cleanup cost for the current period shall be expensed and accrued as an environmental liability.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 102	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.G.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_006
Deferred Maintenance Costs and Cleanup Costs	03.06.011	D	Deleted: For stewardship PP&E that are in service at the effective date of SFFAS-6 (beginning after September 30, 1997), the system must recognize a liability for cleanup costs and an adjustment must be made to the Net Position of the entity. The amount of the adjustment shall be shown as a "prior period adjustment" in any statement of changes in net position that may be required. No amounts should be recognized as expense in the period of implementation. The amounts involved should be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 105-106	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.012		The system shall allow an entity to record an offsetting charge, for any General PP&E Cleanup Cost liability recognized upon implementation, to its' Statement of Changes in Net Position.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 105			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_012
Deferred Maintenance Costs and Cleanup Costs	03.06.013		An entity must show, as a prior period adjustment in its Statement of Changes in Net Position, the amount of the liability due to implementing the cleanup costs standard in SFFAS-6. The amounts involved shall be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted. The system shall not recognize any amount as an expense in the period of implementation.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 105	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130202.G.3	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Deferred_Maintenance_And_Cleanup_Costs_013
Deferred Maintenance Costs and Cleanup Costs	03.06.015		The property management system may provide the capability to forecast or schedule maintenance requirements for future periods.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_014
Deferred Maintenance Costs and Cleanup Costs	03.06.017		The property management system must capture management's estimate of deferred maintenance. This may be accomplished through a process or system other than in a property system.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_016

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.018		The property management system must capture management's assessment of property condition. This may be accomplished through a process or system other than in a property system.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_017
Deferred Maintenance Costs and Cleanup Costs	03.06.020		The property management system must capture the total estimated clean-up cost when the item is placed in service if the PP&E meets the criteria established in paragraph 88 of SFFAS No. 6. This may be accomplished through a process or system other than in a property system.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_019
Deferred Maintenance Costs and Cleanup Costs	03.06.021		The property management system must capture environmental liabilities associated with PP&E when an event has occurred and the liability is probable and estimable. This may be accomplished through a process or system other than in a property system.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_020

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.022		The property management system must calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance for general PP&E.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 18			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup Costs	03.06.023		The property system must estimate environmental liability and should include all cleanup, closure, and/or disposal costs. Such cost estimates are calculated on a current cost basis and are based on a current plan, existing laws, and technology. Overhead management costs for environmental sites and equipment that cannot be attributed to specific sites and equipment should be added to environmental liability at a summary level. Environmental liability estimates should include the following cost elements, as applicable: 1. Compensation and benefits of government personnel expected to devote significant time directly to a disposal effort to include security and surveillance. 2. Efforts to tear down, remove, and dispose of the item(s) to include transportation, demilitarization, and dismantlement. 3. Planning and design efforts to include contract advertisement and document reproduction. 4. Landscaping costs to replace landscaping elements damaged or destroyed by remediation efforts. 5. Permits, licenses, and approval to include State Historic Preservation Officer concurrence and documentation. Also included are screening costs of suitable property for the homeless as established by the McKinney Act in Public Law 101-645. 6. Repair costs if disposed without being demolished. 7. Cost of employing contractors, engineers, and consultants. 8. Cost of dedicated facilities, machinery, and equipment		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.C		Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			and the related operating and maintenance costs. 9. Research and development costs for alternative remediation technologies. 10. Grants or payments to state, tribal, and local governments. 11. Payments to regulatory agencies to provide technical support, e.g. document review of planned studies. 12. Disposal costs (includes demilitarization, material handling, transportation, storage, and tipping fees).					
Deferred Maintenance Costs and Cleanup Costs	03.06.024		The property system shall maintain records of environmental sites records and equipment that contribute to DoD environmental liabilities and reconcile them with PP&E records at least annually.		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130204.F		Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_023
Deferred Maintenance Costs and Cleanup Costs	03.06.025	A	**During each period that general PP&E is in operation, the property system must record a portion of the estimated total cleanup costs as an expense and liability using the first method within the following list that provides a readily determinable value: (1) use of physical capacity (2) estimated use life of the associated PP&E.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 97	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202□Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.E			Deferred_Maintenance_And_Cleanup_Costs_039
Deferred Maintenance Costs and Cleanup Costs	03.06.026	A	**The property system must recognize estimated cleanup costs starting on the date the PP&E is placed into service and ending when the PP&E ceases operation.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 98	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202□Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.E			Deferred_Maintenance_And_Cleanup_Costs_046

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.027	A	**The property system must provide the capability to review environmental cost estimates annually and revised when there is evidence that significant changes in the cost measurement have occurred, such as changes in scope, ownership, regulation, or technology.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 96	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.D			Deferred_Maintenance_And_Cleanup_Costs_047
Deferred Maintenance Costs and Cleanup Costs	03.06.028	A	**The property system must provide the capability to adjust environmental cost estimates annually, through indexing, to maintain them on a current cost basis as if acquired in the current period.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 96	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.D			Deferred_Maintenance_And_Cleanup_Costs_045
Deferred Maintenance Costs and Cleanup Costs	03.06.029	A	**The property system shall recognize and record total estimated cost of environmental liabilities associated with General PP&E placed in service prior to October 1, 1997:(a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (b) If the costs are intended to be recovered through user charges, then the DoD Components shall recognize a liability for that portion of the asset that has lapsed since the PP&E was placed into service. The remaining liability shall be systematically recognized over the remaining useful life.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 94	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202.d.1			Deferred_Maintenance_And_Cleanup_Costs_041

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deferred Maintenance Costs and Cleanup Costs	03.06.030	A	**The property system must recognize the estimated environmental liabilities associated with General PP&E placed in service after September 30, 1997, that have future environmental cleanup, closure, and/or disposal requirements, over the useful life. The accumulation of the liability and the recognition of the related expense shall commence when it is placed in service, continue in each period that operation continues, and be completed when the General PP&E ceases operation.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 94	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130202.d.2			Deferred_Maintenance_And_Cleanup_Costs_042
Deferred Maintenance Costs and Cleanup Costs	03.06.031	A	**The system should allow estimated environmental liabilities to be reduced by the costs that are paid to reflect the total remaining cleanup costs less any unrecognized portions of a systematically recognized cost estimate.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 100	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.d			Deferred_Maintenance_And_Cleanup_Costs_043
Deferred Maintenance Costs and Cleanup Costs	03.06.032	A	**The property system should distinguish between the current and non-current portions of the environmental liability estimate.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Par 100	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130204.d			Deferred_Maintenance_And_Cleanup_Costs_044

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.010		The property system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060301.C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_001
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.011		The property system must recognize the cost of acquiring, improving, reconstructing, or renovating Heritage Assets, other than Multi-Use Heritage Assets, as a cost on the Statement of Net Cost for the period in which the cost is incurred. The cost shall include all costs incurred to bring the asset to its current condition and location.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_002

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.012		Except for assets classified as Multi-Use Heritage Assets, the property system must not recognize amounts for Heritage Assets acquired through donation or devise (a will or clause of a will disposing of property) in the cost of Heritage Assets.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 20	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_003
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.013		The property system must capitalize the costs of acquisition, improvement, or reconstruction of Multi-Use Heritage Assets as General PP&E and depreciated if the costs equal or exceed DoD capitalization threshold.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 22	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_004

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.014		The property system must recognize assets classified as Multi-Use Heritage Assets and acquired through donation or devise as General PP&E at the fair value of the assets at the time received and the amount shall also be recognized as non-exchange revenues on the Statement of Financing.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 23	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_005
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.015		For transfers of Heritage Assets, except for Multi-Use Heritage Assets, from one component to another, the property system shall not affect the net cost of operations or net position of either component. In some cases, assets included in General PP&E may be transferred to a component for use as Heritage Assets. In this instance, the transferring component should recognize a transfer-out of capitalized assets.		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.3			Stewardship_PPE_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.016	D	Deleted: The property system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets. The receiving entity shall recognize a transfer-in as an additional financing source and the transferring entity shall recognize a transfer-out. The value recorded should be the transferring entity's book value of the Multi-Use Heritage Asset. If the receiving entity is not provided the book value, the Multi-Use Heritage Asset shall be recorded at its estimated fair value.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.3			Stewardship_PPE_006
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.017	A	**The property system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.B.3			Stewardship_PPE_008
Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)	03.07.018	A	**The property system must record a transferred Multi-Use Heritage asset at book value. If the book value is not provided, the system must record the asset at its estimated fair value.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 24	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.b.3			Stewardship_PPE_009
Reporting	03.08.001		The property system should allow an entity to disclose the capitalization threshold(s) in its financial statements.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 13			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_001

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.003		The system shall allow an entity to disclose, in its financial statements, the following information for each major asset class of G-PP&E: A. Depreciation/Amortization Method. B. Service Life. C. Acquisition Value. D. Accumulated Depreciation/Amortization. E. Net Book Value. F. General PP&E in the Possession of Contractors. G. Other Information. Disclose in the narrative sections of this note other relevant information for General PP&E line item on the reporting entity's Balance Sheet (i.e. adjustments, general disclosures, and information regarding heritage assets and stewardship land).	Source: SFFAS-35; Source Date: 10/1/2009; Source Number: Para 12, Pg 8 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 45	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_002
Reporting	03.08.004		The system shall allow a reporting entity to: • Disclose, in it's Statement of Net Cost, the full costs of each program's output which consists of both direct and indirect costs of the output and the costs of identifiable supporting services provided by other segments within the reporting entity and by other reporting entities. • Accumulate and assign costs in accordance with the costing methodology in SFFAS No. 4. • Disclose in note 18, the costs for those items which are included with the reporting entities that receive the funding, separately from other non-production costs, if incurred. • Report costs related to the production of outputs separately from costs that are not related to the production of outputs; • Report the cost of stewardship PP&E separately from other non-production costs.		Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2009; Source Number: 050302.A		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_003

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.009		With the exception of multi-use heritage assets, the system should disclose the cost of acquisition, improvement, reconstruction, or renovation of heritage assets on the statement of net cost for the period in which the cost is incurred. The cost should include all costs incurred during the period to bring the item to its current condition. In the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as "Cost of Heritage Assets" in the footnotes.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 19-20	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060303.A.1		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_004
Reporting	03.08.010		The system shall record the cost of heritage assets transferred from another Federal entity based upon the book value of the asset recorded on the transferring entity's books. If the receiving entity does not know the book value, the fair value should be disclosed in notes to the statement of net cost. If fair value is not estimable, information related to the type and quantity of assets transferred should be disclosed.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 24	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 102004.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_005

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.016	D	Deleted: The system should allow an entity to recognize the cost of acquisition of stewardship land on the statement of net cost for the period in which the cost is incurred. The cost should include all costs to prepare stewardship land for its intended use (e.g., razing a building). The system should allow entities with stewardship land to reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 37 and 40	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060306 and 060307		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_007
Reporting	03.08.017	D	Deleted: The system shall recognize that the transfers of stewardship land, from one Federal entity to another, does not affect the net cost of operations or net position of either entity. The cost of acquiring stewardship land and any costs to prepare stewardship land for its intended use, shall be recognized as a cost in the Statement of Net Cost in the period when it is incurred. These costs shall be disclosed in the notes. In some cases, land included in general PP&E may be transferred to an entity for use as stewardship land and in this instance the transferring entity should recognize a transfer-out of capitalized assets.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100204 Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060306.E		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.018		If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the system must allow the receiving entity to disclose their fair value in the Statement of Net Cost.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100204.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_009
Reporting	03.08.019		The system shall not recognize cost of Stewardship land acquired through donation or devise, but the fair value of the property must be disclosed. If the fair value is not known or reasonably estimable, information related to the type and quantity of assets received shall be disclosed.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 38	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100204.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_010

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.023	D	Deleted: An entity that reports amounts for deferred maintenance may measure the amounts using condition assessment surveys or lifecycle forecasts. The method used to determine the estimated amounts of deferred maintenance must be reported in the narrative statement to the Required Supplementary Information Deferred Maintenance Report in DoD Component financial statements.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 80□Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 80	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.C		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_011
Reporting	03.08.024	D	Deleted: At a minimum, Deferred maintenance shall be presented in the financial statements as required supplementary information for all General PP&E, heritage assets, and stewardship land. The following shall be included: • the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred and• the method of measuring deferred maintenance for each major class of PP&E.	Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 83□Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 83	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.C□Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2008; Source Number: 120301.A-B		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.025		If an entity uses the condition assessment survey method of measuring deferred maintenance, the following should be presented for each major class of PP&E: • description of requirements or standards for acceptable operating condition, • any changes in the condition requirements or standards, and • asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. Examples of condition information include, but are not limited to averages of standardized condition rating codes, percentage of assets above, at or acceptable-condition, or narrative information.	Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 83 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 83	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.D Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2008; Source Number: 120303.C		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_013
Reporting	03.08.026	D	Deleted: If an entity uses the total life-cycle method of measuring deferred maintenance, the following should be presented for each major class of PP&E: • The original date of the maintenance forecast and an explanation for any changes to the forecast, • Prior year balance of the cumulative deferred maintenance amount, • The dollar amount of the maintenance requirement estimated for the reporting period, • The dollar amount of maintenance actually performed during the period, • The difference between the forecast and actual maintenance, • Any adjustments to the scheduled amounts deemed necessary, and • The ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 83	Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2008; Source Number: 120301.B		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_014

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.027	D	Deleted: If an entity elects to report critical and non-critical amounts of deferred maintenance for PP&E, the information shall include management's definition of these categories.	Source: SFFAS-14; Source Date: 6/1/2008; Source Number: Para 84 Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 84		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_015
Reporting	03.08.028		To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the sources (laws and regulations) for cleanup, closure, and/or disposal requirements.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 107	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.1		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_016
Reporting	03.08.029		To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup costs to current operating periods.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 108	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.2.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_017

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.030		To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the unrecognized amounts of environmental liabilities for assets that require the systematic recognition of the total estimated cleanup, closure, and/or disposal costs. The DoD Component should recognize the portion of the total cost that is attributed to the useful life of the asset that has expired since the asset was placed in service. The balance or the total estimated cleanup, closure, and/or disposal cost is the unrecognized cost of the liability.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 109	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.3		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_018
Reporting	03.08.031		To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, any material changes in total estimated cleanup, closure, and/or disposal costs due to changes in laws, technology, or plans.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.4.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_019
Reporting	03.08.032		To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the portion of the changes in estimated costs due to changes in laws and technology, or plans; and those changes related to prior periods.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.5.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_020

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.033		To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, plans, or applicable laws and regulations.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: Para 111	Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A.6.		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_021
Reporting	03.08.034		Due to significant accounting and reporting changes approved by the FASAB regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. Also, the term "ND PP&E" and its definition has been rescinded and all assets previously considered to be ND PP&E should be classified as general PP&E and, the provisions for general PP&E and associated cleanup costs for general PP&E contained in SFFAS No. 6, as amended, are to be applied.	Source: SFFAS-23; Source Date: 6/1/2008; Source Number: Para 3-6		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_022

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.045		The property system must recognize investments in Nonfederal Physical Property as expenses incurred by the Department for the purchase, construction, or major renovation of physical property owned by state and local governments, including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. In addition, RSSI reporting of nonfederal physical property shall include federally-owned physical property transferred to state and local governments. For financial investment in Research, Development and Testing (RDT&E), the amounts reported should be measured on the same basis of accounting as used for financial statement purposes, including appropriate accrual adjustments, general and administrative overhead, and a share of the cost of facilities and must recognized and reported as expenses in arriving at the net cost of operations.	Source: SFFAS-8; Source Date: 6/1/2008; Source Number: Para 84 and 97	Source: DoDFMR Vol 06B, Ch 11; Source Date: 9/1/2008; Source Number: 110203.B Source: DoDFMR Vol 06B, Ch 11; Source Date: 9/1/2008; Source Number: 110301		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_023

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.046		To support and record Investment in Non-Federal Physical Property, cash grants related to Nonfederal Physical Property programs must be recognized and reported as expenses in arriving at the net cost of operations and are not to be included in the Investment in Non-Federal Physical Property (INPP) report.	Source: SFFAS-8; Source Date: 6/1/2008; Source Number: Para 85			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_024
Reporting	03.08.051		The property management system must produce reports in accordance with user defined criteria. Such reports may: • Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time. • Allow a user to access both summary data and more detailed data.	Source: JFMIP SR-00-4; Source Date: 10/1/2000; Source Number: Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_025
Reporting	03.08.053		The property system must disclose, each reporting period, within the financial statement note for environmental liabilities the estimated cleanup, closure and/or disposal cost estimates associated with General PP&E.		Source: DoDFMR Vol 04, Ch 13; Source Date: 4/1/2008; Source Number: 130203.A			PPE_Reporting_038
Reporting	03.08.054		Entities with heritage assets should reference a note on the balance sheet that discloses information about heritage assets, but no asset dollar amount should be shown.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 25 and 28				PPE_Reporting_032

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.055	D	Deleted: The U.S. Government-wide financial statement should disclose that multi-use heritage assets are recognized and presented with general PP&E in the basic financial statements and that additional information for the multi-use heritage assets is included with the heritage assets information.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 29				PPE_Reporting_035
Reporting	03.08.056	D	Deleted: The U.S. Government-wide financial statement should reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.	Source: SFFAS-29; Source Date: 6/1/2008; Source Number: Para 42				Accounts_Payable_Certifying_Officer_Legislation_025
Reporting	03.08.057		The property system should accommodate the following financial statement disclosures for Internal Use Software: 1. The cost, accumulated depreciation, and net book value. 2. The estimated useful life. 3. The method of depreciation (straight-line).		Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060209.K			
Reporting	03.08.058	A	**The property system must provide the capability to disclose investment in nonfederal physical property in the Required Supplementary Stewardship Information (RSSI).**	Source: OMB Circular A-136; Source Date: 10/27/2011; Source Number: Sec. II.4.10.3	Source: DoDFMR Vol 06B, Ch 11; Source Date: 11/1/2011; Source Number: 110301			PPE_Reporting_043
Reporting	03.08.059	A	**The system should disclose the cost of acquisition of stewardship land for the period in which the cost is incurred. The cost should include all costs to prepare stewardship land for its intended use (e.g., razing a building).**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 37	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202.g.4			PPE_Reporting_045

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.060	A	**The system should disclose the following information about stewardship land, but no asset dollar amount should be shown: (1) Relationship to the reporting entity's mission. (2) Reporting entity's stewardship policies (3) Description of each of the major categories (4) The number of physical units by major category for which the entity is the steward as of the end of the reporting period.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 40	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 102004.b			Managerial_Cost_Accounting_001
Reporting	03.08.061	A	**The property system must provide the capability for an entity that reports amounts for deferred maintenance to measure the amounts using condition assessment surveys or lifecycle forecasts. The method used to determine the estimated amounts of deferred maintenance must be reported in the narrative statement to the Required Supplementary Information Deferred Maintenance Report in DoD Component financial statements.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 80 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Para 80	Source: DoDFMR Vol 04, Ch 06; Source Date: 6/1/2009; Source Number: 060108.c			PPE_Reporting_042

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.062	A	**The property system must provide the capability to present deferred maintenance in the financial statements as required supplementary information for all General PP&E. The following shall be included: (1) the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred and (2) the method of measuring deferred maintenance for each major class of PP&E.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Para 8	Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 1203			PPE_Reporting_046
Reporting	03.08.063	A	**The property system must provide the capability for an entity using the condition assessment survey method of measuring deferred maintenance to present the following for each major class of PP&E: (1) description of requirements or standards for acceptable operating condition (2) any changes in the condition requirements or standards, and (3) asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. Examples of condition information include, but are not limited to averages of standardized condition rating codes, percentage of assets above, at or acceptable-condition, or narrative information.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Appendix B, Para 83	Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 120301.b			PPE_Reporting_048

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.064	A	**The property system must provide the capability for an entity using the total life-cycle method of measuring deferred maintenance to present the following for each major class of PP&E: (1) The original date of the maintenance forecast and an explanation for any changes to the forecast, (2) Prior year balance of the cumulative deferred maintenance amount, (3) The dollar amount of the maintenance requirement estimated for the reporting period, (4) The dollar amount of maintenance actually performed during the period, (5) The difference between the forecast and actual maintenance, (6) Any adjustments to the scheduled amounts deemed necessary, and (7) The ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 83 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Appendix B, Para 83	Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 120301.b				PPE_Reporting_059
Reporting	03.08.065	A	**The property system should provide the capability for the entity to report critical and non-critical amounts of deferred maintenance for PP&E, which must include management's definition of these categories.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 84 Source: SFFAS-14; Source Date: 6/1/2011; Source Number: Appendix B, Para 84				PPE_Reporting_057

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.066	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the sources (laws and regulations) for cleanup requirements.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 107	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.1			PPE_Reporting_056
Reporting	03.08.067	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup costs to current operating periods.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 108	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.2			PPE_Reporting_055
Reporting	03.08.068	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the unrecognized amounts of environmental liabilities for assets that require the systematic recognition of the total estimated cleanup costs. The DoD Component should recognize the portion of the total cost that is attributed to the useful life of the asset that has expired since the asset was placed in service. The balance or the total estimated cleanup cost is the unrecognized cost of the liability.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 109	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.3			PPE_Reporting_054

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.069	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, any material changes in total estimated cleanup costs due to changes in laws, technology, or plans.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.4			PPE_Reporting_060
Reporting	03.08.070	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the portion of the changes in estimated costs due to changes in laws and technology that is related to prior periods.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 110	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.5			PPE_Reporting_052
Reporting	03.08.071	A	**To support Environmental Liability Disclosures, the property system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, or applicable laws and regulations.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 111	Source: DoDFMR Vol 04, Ch 13; Source Date: 12/1/2011; Source Number: 130203.a.6			PPE_Reporting_051

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	03.08.072	A	**The property system must recognize investments in Nonfederal Physical Property as expenses incurred by the reporting entity for the purchase, construction, or major renovation of physical property owned by state and local governments, including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. In addition, Nonfederal Physical Property include federally-owned physical property transferred to state and local governments.**	Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 84Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 97	Source: DoDFMR Vol 06B, Ch 11; Source Date: 11/1/2011; Source Number: 110301			PPE_Reporting_049
Reporting	03.08.073	A	**The property system must recognize investments in Research, Development and Testing (RDT&E) as expenses included in the calculation of net costs to support the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products and processes, with the expectation of maintaining or increasing national economic productive capacity or yielding other future benefits.**	Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 84Source: SFFAS-8; Source Date: 6/1/2011; Source Number: Para 97	Source: DoDFMR Vol 06B, Ch 11; Source Date: 11/1/2011; Source Number: 110203.b			PPE_Reporting_050

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	03.08.074	A	**The property system must provide the capability for entities with heritage assets to reference a note on the balance sheet that discloses information about heritage assets, but no asset dollar amount should be shown.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 25 Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 28				Managerial_Cost_Accounting_003
Reporting	03.08.075	A	**The property system must provide the capability for the U.S. Government-wide financial statement to disclose that multi-use heritage assets are recognized and presented with general PP&E in the basic financial statements and that additional information for the multi-use heritage assets is included with the heritage assets information.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 29				PPE_Reporting_036
Reporting	03.08.076	A	**The property system must provide the capability for the U.S. Government-wide financial statement to reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.**	Source: SFFAS-29; Source Date: 6/1/2011; Source Number: Para 42				PPE_Reporting_037
Acquisition of Internal IT Software	03.09.001	D	Deleted: Make a determination that the acquisition supports core, priority functions of the Department.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #1			
Acquisition of Internal IT Software	03.09.002	D	Deleted: Establish outcome-based performance measures linked to strategic goals.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #2			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.003	D	Deleted: Redesign the processes that the system supports to reduce costs, improve effectiveness and maximize the use of COTS technology.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #3			
Acquisition of Internal IT Software	03.09.004	D	Deleted: Determine that no Private Sector or Government source can better support the function.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #4			
Acquisition of Internal IT Software	03.09.005	D	Deleted: Conduct an analysis of alternatives.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #5			
Acquisition of Internal IT Software	03.09.006	D	Deleted: Conduct an economic analysis that includes a calculation of the return on investment; or for non-AIS programs, conduct a Life-Cycle Cost Estimate (LCCE).		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #6			
Acquisition of Internal IT Software	03.09.007	D	Deleted: Develop clearly established measures and accountability for program progress.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #7			
Acquisition of Internal IT Software	03.09.008	D	Deleted: Ensure that the acquisition is consistent with the Global Information Grid policies and architecture, to include relevant standards.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #8			
Acquisition of Internal IT Software	03.09.009	D	Deleted: Ensure that the program has an information assurance strategy that is consistent with DoD policies, standards and architectures, to include relevant standards.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #10			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.010	D	Deleted: Ensure, to the maximum extent practicable, (1) modular contracting has been used, and (2) the program is being implemented in phased, successive increments, each of which meets part of the mission need and delivers measurable benefit, independent of future increments.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #11			
Acquisition of Internal IT Software	03.09.011	D	Deleted: Register Mission-Critical and Mission-Essential systems with the DoD CIO.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 48, Tbl 8, Item #11			
Acquisition of Internal IT Software	03.09.012	D	Deleted: For all programs that acquire information technology (IT), including a National Security System (NSS), at any acquisition category (ACAT) level, the Milestone Decision Authority (MDA) shall not initiate a program or an increment of a program, or approve entry into any phase of the acquisition process; and the DoD Component shall not award a contract until: (1) The sponsoring DoD Component or Program Manager (PM) has satisfied the requirements of Title 40/Clinger-Cohen Act (CCA); (2) The DoD Component Chief Information Officer (CIO), or designee, confirms Title 40/CCA compliance; and (3) For Major Defense Acquisition Programs (MDAPs) and Major Automated Information System (MAIS) programs only, the DoD CIO also confirms Title 40/CCA compliance.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47			Accounts_Payable_Certifying_Officer_Legislation_037

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.013	D	Deleted: The Title 40/CCA requirements identified in Table 8 DoDI 5000.02 shall be satisfied to the maximum extent practicable through documentation developed under the JCIDS and the Defense Acquisition System. The DoD Component Requirements Authority, in conjunction with the Acquisition Community, is accountable for actions 1-5 in Table 8; the PM is accountable for actions 6-11. The PM shall prepare a table similar to Table 8 to indicate which documents (including page and paragraph) correspond to the Title 40/CCA requirements. CIOs shall use the documents cited in the table prepared by the PM to assess and confirm Title 40/CCA compliance.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_038
Acquisition of Internal IT Software	03.09.014	D	Deleted: The OIPT shall resolve issues related to compliance for MAIS programs and MDAPs. The Investment Review Board (IRB) shall resolve issues related to compliance for MAIS and MDAP defense business systems. Defense Acquisition Guidebook (http://akss.dau.mil/dag/) has more information supporting Title 40/CCA compliance.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_039

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.015	D	Deleted: Before providing Milestone A approval for an IT business system, the MDA shall determine that the system will achieve IOC within five years (section 811 of P.L. 109-364). This MDA determination is not required for NSS, but is required for AIS defense business systems, including those that are also MAIS or MDAP.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.016	D	Deleted: DEFENSE BUSINESS SYSTEMS MANAGEMENT COMMITTEE (DBSMC) CERTIFICATION APPROVAL. For defense business system acquisition programs that have modernization funding exceeding $1,000,000, the MDA shall not grant any milestone or full-rate production approval or their equivalent, and the authority to obligate funding shall not be granted until the certification under paragraph (a) of section 2222 of 10 USC has been approved by the DBSMC.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Pg 47		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_040
Acquisition of Internal IT Software	03.09.017	D	Deleted: IRB (Investment Review Board) Defense business system acquisition review: An IRB shall facilitate program communications and issue resolution, and shall support the MDA (Milestone Decision Authorities) for ACAT (Acquistion Category) IAM (Information Assurance Manager) business systems.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 74		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.018	D	Deleted: Enterprise Risk Assessment Methodology (ERAM): An independent risk assessment shall be performed prior to all milestone decisions for each ACAT IAM business system. These assessments are known as ERAM assessments. The ERAM findings shall be provided to the IRB and the MDA prior to all milestone decisions. Additional ERAMs can be requested by the cognizant IRB or the MDA. For programs below the MAIS threshold, the responsible MDA and the PM shall consider a similar independent risk assessment.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 74		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.019	D	Deleted: The CAE (Component Acquisition Executive) shall provide the cognizant IRB with a written statement that the program is compliant with applicable statute and regulation (e.g., the requirements in Enclosure 4 of DoDI 5000.02, Dec. 8, 2008), describe any issues applicable to the milestone decision, and recommend approval of the milestone by the MDA.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 74		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_041
Acquisition of Internal IT Software	03.09.020	D	Deleted: Prepare business system certification request. The PM shall describe the program and update the DoD global business system inventory regarding the specific certification request. The PM shall complete an economic viability review and prepare other plans or analyses as required by the DoD Component Pre-Certification Authority (PCA) or the responsible IRB.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 75		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.021	D	Deleted: Validate business system certification request. Each DoD Component shall designate a PCA (typically within its CIO organization) with portfolio responsibility for the organization. The PCA shall serve as the primary authority within the DoD Component responsible for review and validation of business systems certification requests, and shall identify the programs requiring IRB Certification and DBSMC approval. The PCA shall be responsible for validation of all information submitted by the PM. The PCA shall maintain a readily available library of supporting documentation for all defense business system programs. The PCA shall transmit the validated defense business system certification request to the responsible IRB for certification.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 75		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_042

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.022	D	Deleted: Certify business system certification request. The responsible IRB advises the IRB Chair on matters related to defense business system certification requests. The IRB Chair shall determine whether each request: 1. is in compliance with the enterprise architecture; or is necessary to achieve a critical national security capability or address a critical requirement in an area such as safety or security; or is necessary to prevent a significant adverse effect on a project that is needed to achieve an essential capability, taking into consideration the alternative solutions for preventing such adverse effect. If the IRB Chair determines that the certification request satisfies one or more of the above criteria, the Chair shall recommend that the appropriate Approval Authority sign a certification memorandum and request DBSMC approval. The Approval Authorities (also referred to as Certification Authorities) are the USD(AT&L) for any defense business system of which the primary purpose is to support acquisition, logistics, or installations and environment activities; USD(C) for any defense business system of which the primary purpose is to support financial management, or strategic planning and budgeting activities; USD(P&R) for any defense business system of which the primary purpose is to support human resource management activities; ASD(NII) for any defense business		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 75-76		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_043

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			system of which the primary purpose is to support information technology infrastructure or information assurance activities; and the Deputy Secretary of Defense for any defense business system of which the primary purpose is to support any DoD activity not covered in this paragraph (section 2222 of 10 USC). The certification memorandum shall include any conditions placed on the certification.|					
Acquisition of Internal IT Software	03.09.023	D	Deleted: Approve business system certification request. The DBSMC Chair is the final approval authority for all defense business system certification requests. The Chair shall document decisions in an official memorandum to affected PMs through the DoD Component PCAs. DBSMC Chair approval shall occur before the first milestone review of an acquisition program or technology project. The PM shall include a copy of the DBSMC-approved DoD Certification Authority Memorandum with the documentation provided to the MDA. A DBSMC certification approval does not constitute authority to execute an acquisition program. Consistent with those documents, only the appropriate MDA can approve the acquisition strategy, technology readiness, milestones, and other aspects of a formal acquisition program. The statutory and regulatory requirements specified in this document, and applicable to business systems, shall be followed.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 76		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_044

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.024	D	Deleted: ANNUAL REVIEW of business system certification. Following DBSMC approval, the IRB Chair shall review the program annually. If the IRB Chair determines that the system has failed to comply with previously imposed conditions, or that risks to the system are not acceptable, the Chair may recommend decertification to the DBSMC through the DoD Certification Authority.		Source: DoDI 5000.02; Source Date: 12/1/2008; Source Number: Enclosure 11.3.b, Pg 76		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_045
Seizure Activities	03.10.001	A	**The system should provide the capability to transmit information on the results of seizure transactions and forfeiture transactions to the core financial system. The core system may use this information to generate requests for disbursements, update the standard general ledger, generate obligation records, generate requests for funds transfer, and update funds control.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg 21				Seizure_Activities_010
Seizure Activities	03.10.002	A	**The system must provide a unique identifier for seized property that will facilitate tracking the asset through seizure, holding, and disposition.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_001
Seizure Activities	03.10.003	A	**The system must provide timely recording of the date of seizure, the type of asset, the location where it was seized, the storage location, the owner(s) if known, and the entities involved in the seizure.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	03.10.004	A	**The system must provide timely and accurate recording of the originally assigned value of the asset and any subsequent updates to the valuation.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seizure_Activities_003
Seizure Activities	03.10.005	A	**The system must provide timely recording of any mortgage and claim liabilities against each asset seized for forfeiture or Internal Revenue Code enforcement.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seizure_Activities_004
Seizure Activities	03.10.006	A	**The system must provide the capability to obtain the current information on processing status of any seized property in the database by use of an automated query mechanism.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	03.10.007	A	**The system must allocate and record all appropriate costs of the seizure on a basis consistent with the type of property and the nature of the seizure.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 14			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seizure_Activities_009
Asset Custody Activities	03.11.001	A	**The system must capture, record, and maintain accurate information on the current legal status, geographic location, responsible custodian, and current recorded value of seized property and forfeited assets in custody.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.002	A	**The system must have the capability to allocate and record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the custodial action.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_006
Asset Custody Activities	03.11.003	A	**The system must have the capability to record and account for all theft, loss, and damage expenses by identification number.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_007
Asset Custody Activities	03.11.004	A	**The system must have the capability to provide accurate and timely reconciliation between the seizing agency's seizure records and property records of custodians being used to maintain, store, and dispose of seized property.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	03.11.005	A	**The system must be able to provide information to allow the independent verification that each item of seized property or each forfeited asset is in the physical or constructive custody of the government and that the recorded quantity, legal status, geographic location, and value are accurate.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Custody_Activities_009
Asset Custody Activities	03.11.006	A	**The system must be able to provide information to allow an independent verification that all billed contractor/vendor services were actually performed.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_010
Asset Custody Activities	03.11.007	A	**The system must have the capability to provide information to promptly pay all contractors or vendors performing maintenance/management services and interact with the Core Financial System to accomplish this task.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_012
Asset Custody Activities	03.11.008	A	**The system must have the capability to record the forfeiture, as appropriate.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_013

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Asset Custody Activities	03.11.009	A	**The system must have the capability to record information on the legal authority for forfeitures as appropriate.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_014
Asset Disposition Activities	03.12.001	A	**The system must have the capability of recording each disposition, including the unique identifier of the property or asset, type of property or assets, type of disposition, the individuals responsible for authorizing and executing the actions, the value at time of disposition or the gross proceeds generated from the disposition, and to whom the asset or property was released or transferred.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Disposition_Activities_001
Asset Disposition Activities	03.12.002	A	**The system should have the capability to flag low-value and time sensitive assets to assure their timely recording and liquidation.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_002

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	03.12.003	A	**The system must have the capability to record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the disposal action.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Disposition_Activities_003
Asset Disposition Activities	03.12.004	A	**The system must be able to verify that proper authorization exists for all dispositions.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_004
Asset Disposition Activities	03.12.005	A	**The system must have the capability to provide an audit trail for assets distributed to other entities.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_007
Asset Disposition Activities	03.12.006	A	**The system should have the capability to periodically test asset disposition transactions to ensure that the process is not being victimized by insider transactions.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_010
Asset Disposition Activities	03.12.007	A	**The system must accurately record a partial distribution of an asset.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interfacing Systems	03.13.001	A	**The system should be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_003
Interfacing Systems	03.13.002	A	**The system should be able to transmit information on the results of seizure transactions and forfeiture transactions to the Core Financial System requirements itemized by in the Core Financial System Requirements for the following purposes: - generating requests for disbursements - updating the standard general ledger - generating obligation records - generating requests for funds transfer - updating funds control.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_007
Interfacing Systems	03.13.003	A	**The system should have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_008
Interfacing Systems	03.13.004	A	**The system must be able to accept, process, and report on transactions with other internal and external systems.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 18		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_009
Forfeiture Activities	03.14.001	A	**The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_001

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forfeiture Activities	03.14.002	A	**The system must record in a timely manner, the date of seizure, the type of property, the location where it was seized, the storage location, owner(s) if known, and any other entity involved in the seizure.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_002
Forfeiture Activities	03.14.003	A	**The system must support the recording and capture of all appropriate costs of the forfeiture process on a basis consistent with the type of property.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 16			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Forfeiture_Activities_008
Reporting and Other Requirements	03.15.001	D	Deleted: The system should be able to measure the time interval for the entire process and for: - Cash seizure to deposits into holding account - Seizure to noticing - petition receipt to petition ruling - Seizure to forfeiture - forfeiture to disposal - Equitable sharing request to sharing decision - Forfeiture to equitable sharing disbursement	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_001
Reporting and Other Requirements	03.15.002	A	**The system should periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_002

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	03.15.003	A	**The system should periodically calculate trends in theft, loss, or damage to seized property or forfeited assets.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_004
Reporting and Other Requirements	03.15.004	A	**The system should accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_008
Reporting and Other Requirements	03.15.005	A	**The system should have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Assets_Reporting_009
Reporting and Other Requirements	03.15.006	A	**The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_010

PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS							DFAS 7900.4-M, Vol. 03	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting and Other Requirements	03.15.007	A	**The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_011
Reporting and Other Requirements	03.15.008	A	**The seized property and asset forfeiture system must be able to support performance measures that management can use to assess the efficiency and quality of the financial management process.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_012
Reporting and Other Requirements	03.15.009	A	**The seized property and asset forfeiture system must be able to support performance measurement for specific program components, such as property disposal.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 19			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_013

ACRONYMS

ACAT	Acquisition Category
AIS	Automated Information System
CAE	Component Acquisition Executive
CCA	Clinger-Cohen Act
CIO	Chief Information Officer
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instructions
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
IOC	Initial Operational Capability
IAM	Information Assurance Manager
JCIDS	Joint Capabilities Integration and Development System
JFMIP	Joint Financial Management Improvement Program
MAIS	Major Automated Information System
MDA	Milestone Decision Authority
MDAP	Major Defense Acquisition Programs
NSS	National Security System
OIPT	Overarching Integrated Product Team
OMB	Office of Management and Budget
PCA	Component Pre-Certification
PP&E	Property, Plant, And Equipment
SFFAS	Statement of Federal Financial Accounting Standards

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 4, Inventory, Supplies, and Materials

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 4 - Inventory, Supplies, and Materials		
Req ID	**Change Type**	**Reason for Change**
04.01.020	**A**	**New Requirement**
04.01.021	**A**	**New Requirement**
04.01.022	**A**	**New Requirement**
04.01.023	**A**	**New Requirement**
04.01.024	**A**	**New Requirement**
04.07.002	**C**	**Requirement verbiage updated.**
04.07.006	**D**	**Duplicate of 04.07.005.**
04.07.009	**D**	**Duplicate of 04.07.005.**
04.08.003	**C**	**Requirement verbiage updated.**
04.09.006	**C**	**Requirement verbiage updated.**
04.10.016	**A**	**New Requirement**
04.10.017	**A**	**New Requirement**
04.19.017	**A**	**New Requirement**
04.21.011	**D**	**Duplicate of 04.23.003.**
04.26.004	**C**	**Requirement verbiage updated.**
04.28.009	**D**	**Duplicate of 04.28.005.**
04.28.010	**A**	**New Requirement**
04.28.011	**A**	**New Requirement**
04.32.001	**D**	**Duplicate of 04.28.05.**
04.37.001	**C**	**Requirement verbiage updated.**
04.38.015	**C**	**Requirement verbiage updated.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 04, Inventory, Supplies, and Materials

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 04, Inventory, Supplies, and Materials

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Inventory, Supplies and Materials financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Inventory, Supplies and Materials functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Inventory, Supplies, and Materials financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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INVENTORY, SUPPLIES AND MATERIALS INTRODUCTION

1. A Federal agency's Inventory, Supplies, and Materials systems must be designed and implemented to:
   a. operate in accordance with laws, regulations, and judicial decisions;

   b. provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;

   c. interact timely and properly with core financial systems; and

   d. provide adequate internal controls to ensure that the Inventory, Supplies, and Materials system(s) is operating as intended.

2. The Department of Defense is the largest holder of inventory assets in the Federal government, owning and controlling such assets with net values exceeding $125 billion. The magnitude of the Department's inventory holdings and their significance to financial management and program operations require stringent systems of accountability and control. Inventory systems must be an integral part of the Department of Defense's total financial management system. The Joint Financial Management Improvement Program (JFMIP) publishes inventory system requirements in JFMIP-SR-03-02.

3. In addition to systems requirements promulgated by JFMIP, the Office of Management and Budget (OMB) has published specific accounting requirements for inventories and related assets in Statement of Federal Financial Accounting Standards (SFFAS)-3. SFFAS-3 stipulates that inventories be accounted for at historical cost or with methods which approximate historical costs. The Department of Defense has selected the following cost methods for valuing its inventory and related materials.

   - Inventory— The Department's policy is that inventory must be valued at historical cost using the MAC flow assumption. However, the Department has also approved, for specific use, the first in, first out (FIFO) and latest acquisition cost (LAC) flow assumptions for calculating historical cost.
   - Operating Materials and Supplies—Moving average cost (MAC) flow assumption for arriving at historical cost. Historical cost must include all appropriate purchase and production costs incurred to bring the items to their current condition and location. Excess, obsolete, or unserviceable operating materials and supplies must be valued at their estimated net realizable value (NRV).
   - Stockpile Materials— Stockpile materials must be valued on the basis of historical cost. Historical cost must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location. Abnormal costs must be charged to operations of the period. The DoD standard of using the MAC flow assumption must be applied in arriving at the historical cost of stockpile materials.

4. DoD Components are requested to forward recommend changes to this Regulation through channels to the address below. Submit requests for deviations from or exceptions to this Regulation, with justification, to: Office of the Under Secretary of Defense (Comptroller)
Accounting and Finance Policy (Code AFP)
1100 Defense Pentagon
Washington, DC 20301-1100

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.001		The system must categorize inventory as: (A) available and purchased for resale; (B) held for repair; (C) excess, obsolete, and unserviceable; (D) raw materials; and (E) work in process		Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_004
Inventory Recognition and Valuation	04.01.002		To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the Core system must recognize Inventory, Supplies and Materials when title passes from vendor to the purchasing activity or when the product is delivered to the purchasing entity, whichever is earlier	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 19 Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 42	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040302		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.003		To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the core system, upon sale (when the title passes or the goods are delivered) or upon use in the provision of a service, must recognize the related expense and the cost of those goods shall be removed from inventory	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 42 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 19			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_003
Inventory Recognition and Valuation	04.01.004		The system shall maintain separate accounts to identify transactions that result in inventory gains, losses and adjustments.		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040307		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_004
Inventory Recognition and Valuation	04.01.005		The system must value Inventory at historical cost, using the moving average cost assumption unless an exception is specifically authorized.		Source: DoDFMR Vol 4; Source Date: 9/1/2008; Source Number: Ch 1, 010501.B Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.B	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Recognition_And_Valuation_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.006		When using historical cost, the system must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43□Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 81, 93			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Recognition_And_Valuation_006
Inventory Recognition and Valuation	04.01.007		The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 81, 93□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43, 53	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040603			Inventory_Recognition_And_Valuation_007
Inventory Recognition and Valuation	04.01.008		When using Historical cost, the system must value donated inventory at its fair value at the time of donation.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.009		The system must value inventory acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_009
Inventory Recognition and Valuation	04.01.010		The system must apply the moving average cost (MAC) flow assumptions or other OUSD(C) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103, 101106.A			Inventory_Recognition_And_Valuation_017
Inventory Recognition and Valuation	04.01.015		The system must record Excess, Obsolete, and Unserviceable inventories at Net Realizable Value (NRV).		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103, 101104		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.017		The system must value excess, obsolete, and unserviceable Operating materials and Supplies at expected net realizable value.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 94 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 47-48	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101105 Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.C			Inventory_Recognition_And_Valuation_011
Inventory Recognition and Valuation	04.01.018		The system must be able to account for inventory held for repair in one of two ways: 1. Latest Acquisition Cost, adjusted for holding gains and losses (LAC) 2. Moving Average Cost (MAC)		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103			Inventory_Recognition_And_Valuation_012
Inventory Recognition and Valuation	04.01.019		The system must use the Defense Reutilization and Marketing Service (DRMS) developed factor for estimating net realizable value for the annual Department of Defense, "Supply Systems Inventory Report."		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040102.O	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.020	A	**The system must provide the capability to identify the Approved Acquisition Objective (AAO) for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1 Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040102.E Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040102.C			Inventory_Recognition_And_Valuation_013
Inventory Recognition and Valuation	04.01.021	A	**The system must provide the capability to identify the Contingency Retention Stock (CRS) for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1			Inventory_Recognition_And_Valuation_015
Inventory Recognition and Valuation	04.01.022	A	**The system must provide the capability to identify the potential reutilization stock for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1			Inventory_Recognition_And_Valuation_016
Inventory Recognition and Valuation	04.01.023	A	**The system must record inventory held for repair using the direct method.**	Source: SFFAS-3; Source Date: 6/1/2011; Source Number: Para 33 Source: JFMIP SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040303.C			Inventory_Recognition_And_Valuation_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.024	A	**The system must record operating materials and supplies held for repair using the allowance method.**		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.D.2			Inventory_Recognition_And_Valuation_019
Operating Materials and Supplies	04.07.002	C	**The system must apply either the consumption method or the purchase method of accounting when recognizing expenses for operating materials and supplies. Operating materials and supplies shall be recorded and reported as assets when produced or purchased.**	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 38			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_002
Operating Materials and Supplies	04.07.003		The system must remove the cost of goods from operating materials and supplies and report them as an operating expense in the period they are issued to an end user for consumption in normal operations.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040201.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Operating Materials and Supplies	04.07.004		The system must provide for the election of the Purchase Method of accounting for operating materials and supplies to be expensed when purchased, to be applied if: • operating materials and supplies are not significant amounts, • they are in the hands of the end user for use in normal operations, or • it is not cost-beneficial to apply the consumption method of accounting		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040201.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_004
Operating Materials and Supplies	04.07.005		The system must value operating materials and supplies on the basis of historical cost.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 42	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Operating_Materials_And_Supplies_005
Operating Materials and Supplies	04.07.006	D	Deleted: Deleted: The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 43	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Operating Materials and Supplies	04.07.007		The system must value donated operating materials and supplies at their fair market value at the time of donation.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 43 Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_007
Operating Materials and Supplies	04.07.008		The system shall value operating materials and supplies acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 43 Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_008
Operating Materials and Supplies	04.07.009	D	Deleted: Deleted: The system shall apply the first-in, first-out (FIFO); weighted average; or moving average cost flow assumptions methods in arriving at the historical cost of ending operating materials and supplies and cost of goods consumed.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Operating_Materials_And_Supplies_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Operating Materials and Supplies	04.07.013		The system must record as a loss (or gain) the difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete, or unserviceable and their estimated net realizable value; and then either report it separately or disclose it in the financial statements.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 48	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_011
Operating Materials and Supplies	04.07.014		The system must record any subsequent adjustments to the estimated net realizable value of excess, obsolete, and unserviceable operating materials and supplies upon disposal as a loss (or gain).	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 48	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stockpile Materials	04.08.001		The system must apply the consumption method of accounting for the recognition of expense for stockpile materials. These materials are recorded as assets and reported when produced or purchased.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 52	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040602		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_001
Stockpile Materials	04.08.002		The system must remove the cost of stockpile materials from stockpile materials and report it as an operating expense when issued for use or sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 52	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040602		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_002
Stockpile Materials	04.08.003	C	**The system must value stockpile materials on the basis of: Actual Cost (AC) or Lower of Cost or Market (LCM)**		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040603	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stockpile Materials	04.08.006		The system must charge any abnormal stockpile material costs, such as excessive handling or rework costs, to operations of the period.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 53	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040603		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_004
Stockpile Materials	04.08.009		When stockpile materials are authorized for sale, the system must disclose those materials as stockpile materials held for sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_006
Stockpile Materials	04.08.010		The system must value the stockpile materials held for sale using the same basis used before they were authorized for sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040604.B	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stockpile Materials	04.08.011		The system must disclose in its financial statements any difference between the carrying amounts of the stockpile materials held for sale and their estimated selling price.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_008
Stockpile Materials	04.08.012		When stockpile materials are sold, the system must remove the cost of stockpile materials from the stockpile materials account and report it as cost of goods sold. Any gain (or loss) upon disposal shall be recorded as a gain (or loss) at that time.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_009
Reporting	04.09.001		The system must allow an entity to disclose in its financial statements the general composition of inventory.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.J		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.002		The system must allow an entity to disclose in its financial statements the basis for determining inventory values, including the valuation method and any cost flow assumptions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_002
Reporting	04.09.003		The system must allow an entity to disclose in its financial statements changes from the prior year's accounting methods, if any.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.J		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_003
Reporting	04.09.004		The system must allow an entity to disclose in its footnotes to financial statements the balances for each of the following categories of inventory: • Available and Purchased for Resale, • Held for Repair, • Excess, Obsolete, and Unserviceable, • Raw Materiel, • Work in Process.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104 Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E.1.b		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_004
Reporting	04.09.005		The system must allow an entity to disclose in its financial statements any restrictions on the sale of material or a statement disclosing that there are no restrictions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.J(c)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.006	C	**The system must allow an entity to disclose in its financial statements the decision criteria and its changes for identifying the category to which inventory is assigned.**	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101105.4.J(e-f)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_006
Reporting	04.09.008		Operating materials and supplies shall be valued at their estimated net realizable value. The difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete or unserviceable and their estimated net realizable value shall be recognized as a loss (or gain) and either reported separately or disclosed. Any subsequent adjustments to their estimated net realizable value or any loss (or gain) upon disposal shall also be recognized as a loss (or gain).	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_007
Reporting	04.09.009		The system must allow an entity to develop and disclose in its financial statements the criteria for identifying excess, obsolete, and unserviceable operating materials and supplies.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 49			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.010		The system must allow an entity to disclose in its financial statements the general composition of operating materials and supplies.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G(a)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_009
Reporting	04.09.011		The system must allow an entity to disclose in its financial statements the basis for determining the values of operating supplies and materials, including the valuation method and any cost flow assumptions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_010
Reporting	04.09.012		The system should allow an entity to disclose in its financial statements any changes from the prior year's accounting methods pertaining to operating supplies and materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G(b)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.013		The system must allow an entity to disclose in its financial statements the balances for each of the categories of operating materials and supplies.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_012
Reporting	04.09.014		The system must allow an entity to disclose in its financial statements any restrictions on the use of material.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_013
Reporting	04.09.015		The system must allow an entity to disclose in its financial statements the decision criteria and its changes for identifying the category to which operating materials and supplies are assigned.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.016		The system must allow an entity to disclose in its financial statements the stockpile materials authorized for sale using the same values used before they were authorized for sale. Any difference between the carrying amount of stockpile materials held for sale and their estimated selling price shall be disclosed. The cost of stockpile materials shall be removed from stockpile materials and reported as cost of goods sold when sold. Any gain (or loss) upon disposal shall be recognized as a gain (or loss) at that time.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040602, 040604.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_015
Reporting	04.09.018		The system must allow an entity to disclose in its financial statements the general composition of stockpile materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(a)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_017
Reporting	04.09.019		The system must allow an entity to disclose in its financial statements the basis for valuing stockpile materials, including the valuation method and any cost flow assumptions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.020		The system must allow an entity to disclose in its financial statements the changes from prior year's accounting methods, if any, for stockpile materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(b)		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_019
Reporting	04.09.021		The system must allow an entity to disclose in its financial statements any restrictions on the use of stockpile materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(c)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_020
Reporting	04.09.022		The system must allow an entity to disclose in its financial statements the values for the balances of stockpile materials in each category.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.023		The system must allow an entity to disclose in its financial statements the decision criteria and its changes for categorizing stockpile materials as held for sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(d), (e)		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_022
Common Requirements for Inventory Classification	04.10.001		The Inventory, Supplies and Materials system must record beginning balances (on-hand), acquisitions, withdrawals (dispositions), and calculate ending balances (on-hand) expressed in dollar values and physical units.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.002		The Inventory, Supplies and Materials system must record item identification, classification (e.g., nomenclature, quantity, description, Federal stock classification or national stock number), initial cost, and subsequent costs related to acquisition (i.e. holding/handling cost).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_002
Common Requirements for Inventory Classification	04.10.003		Inventory shall be valued at either (1) historical cost or (2) latest acquisition cost.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 20				
Common Requirements for Inventory Classification	04.10.004		The Inventory, Supplies and Materials system must record the condition of the inventory.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.005		The Inventory, Supplies and Materials system must record changes in value of Inventory, Supplies and Materials due to changes in condition or other impacting circumstances.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_004
Common Requirements for Inventory Classification	04.10.006		The Inventory, Supplies and Materials system must record whether material received is hazardous, classified, requires special handling, requires special packaging, requires munitions list controls, requires trade security controls, or has a shelf life.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.007		The Inventory, Supplies and Materials system must identify the type of transaction affecting the item; e.g., initial acquisition, location, change in location, and disposal.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_006
Common Requirements for Inventory Classification	04.10.008		The Inventory, Supplies and Materials system must provide edits (controls) to prevent duplicate entries and reduce the likelihood of creating erroneous inventory documents/records, thereby ensuring the integrity of data recorded in the system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_007
Common Requirements for Inventory Classification	04.10.009		The Inventory, Supplies and Materials system must permit only authorized users to enter, modify, or otherwise alter inventory records (See section on Security and Internal Controls).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_008
Common Requirements for Inventory Classification	04.10.010		The Inventory, Supplies and Materials system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.011		The Inventory, Supplies and Materials system must enable and account for the transfer of responsibility for inventory from one authorized manager to another authorized manager, ensuring that sufficient information is transferred to provide an audit trail at the gaining management activity.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_010
Common Requirements for Inventory Classification	04.10.012		The Inventory, Supplies and Materials system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and provides reporting tools for data analysis.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_011
Common Requirements for Inventory Classification	04.10.013		The Inventory, Supplies and Materials system must comply with the Government Paperwork Elimination Act (GPEA) of 1998; requiring Federal agencies to allow, by October 21, 2003, individuals or entities, as an option, to interact with them electronically where practicable.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_012
Common Requirements for Inventory Classification	04.10.014		The Inventory, Supplies and Materials system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.015		The system must provide a field for a Unique Item Identifier (UID). A UID is a unique, unambiguous string of alpha numeric characters that enable the identification of a specific item from any other like or unlike it in compliance with ISOs 15434 and 15418.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_014
Common Requirements for Inventory Classification	04.10.016	A	**The system must provide the capability to stratify inventory.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C9.1.2			Common_Requirements_For_Inventory_Classification_015
Common Requirements for Inventory Classification	04.10.017	A	**The system must provide the capability to generate the Supply System Inventory Report (SSIR).**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C9.2.1.1			Common_Requirements_For_Inventory_Classification_016
Interface Reconciliation Requirements	04.11.001		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for multiple levels of system access, transaction authorization, and approval authority.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.002		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for single source data entry.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_002
Interface Reconciliation Requirements	04.11.003		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for validation of funds available prior to scheduling payment.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.004		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for communication of the need for additional funds.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_004
Interface Reconciliation Requirements	04.11.005		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for simultaneous posting of budgetary and proprietary accounts.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.006		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for prepayment examinations from diverse locations.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_006
Interface Reconciliation Requirements	04.11.007		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for controls to ensure transaction processing in proper chronological/numeric sequence.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_007

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.008		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for standard edits for shared data.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_008
Interface Reconciliation Requirements	04.11.009		To support the Interface function the Inventory, Supplies and Materials system must provide capability to interface with agency core accounting system to record the accounting impact of all financial activity at the SGL level, on a daily basis, to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the Inventory, Supplies and Materials module.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Support_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.010		To support the Interface function the Inventory, Supplies and Materials system must provide standard input record format(s) for interface of transactions from other systems to the Inventory, Supplies and Materials system and subject all transactions from interfacing systems to the Inventory, Supplies and Materials financial system edits, validations, and error correction procedures to support data integrity. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user to enable performance measurement.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Support_Requirements_002
Interface Reconciliation Requirements	04.11.011		To support the Interface function the Inventory, Supplies and Materials system must provide for capability to interface to the agencys cost accounting system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Reconciliation_Requirements_009
Interface Reconciliation Requirements	04.11.012		To support the Interface function the Inventory, Supplies and Materials system should provide capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Support_Requirements_004
General Technical Requirements	04.13.001		To support the general technical functionality, the system must provide for back up and recovery of the system per relevant OMB Circulars.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Technical Requirements	04.13.002		To support the general technical functionality, the Inventory, Supplies and Materials system must allow users to input parameters required to run batch jobs in a production mode either: daily, monthly, quarterly or yearly.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_002
General Technical Requirements	04.13.003		To support the general technical functionality, the Inventory, Supplies and Materials system must provide all users the capability to perform a "Print Screen" function.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_003
Security and Internal Controls Requirements	04.14.001		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide flexible security measures to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_001
Security and Internal Controls Requirements	04.14.002		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide capability to define access to specific functions by named user, class of user, and position.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_002
Security and Internal Controls Requirements	04.14.003		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_003

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Security and Internal Controls Requirements	04.14.004		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_004
Security and Internal Controls Requirements	04.14.005		With regard to security, internal controls and other Federal security standards, for those systems/applications for which the agency either on its own or through a contractor has the ability to direct and implement coding changes, the Inventory, Supplies and Materials system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_005
Security and Internal Controls Requirements	04.14.006		With regard to security, internal controls and other Federal security standards, the Inventory, Supplies and Materials system must provide for adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Access to Information Requirements	04.15.001		To support the Access to Information process, the Inventory, Supplies and Materials system must comply with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. 552A) as amended.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26 Source: USC Title 5, Part 1 Ch 05, Subch II; Source Date: ; Source Number: Sec 552a		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_001
Access to Information Requirements	04.15.002		To support the Access to Information process, the Inventory, Supplies and Materials system must allow for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_002
Access to Information Requirements	04.15.003		To support the Access to Information process, the Inventory, Supplies and Materials system must provide users with access to on-line guidance or help for performing system functions.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_003
Access to Information Requirements	04.15.004		To support the Access to Information process, the Inventory, Supplies and Materials system must allow users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Access to Information Requirements	04.15.005		To support the Access to Information process, the Inventory, Supplies and Materials system must facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_005
Access to Information Requirements	04.15.006		To support the Access to Information process, the Inventory, Supplies and Materials system must provide for easy access to historical files for comparative, analytical, and trend information.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_006
Data Entry Requirements	04.16.001		To support the Data Entry technical function, the Inventory, Supplies and Materials system must utilize various automated input devices when hard copy applications and correspondence are received. For example, optical character recognition devises, digital imaging tools or other input streamlining technology must be utilized whenever feasible when processing standard hard copy applications or other required correspondence.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_001
Data Entry Requirements	04.16.002		To support the Data Entry technical function, the Inventory, Supplies and Materials system must support both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Entry Requirements	04.16.003		To support the Data Entry technical function, the Inventory, Supplies and Materials system must support simultaneous data entry/access by multiple users in a variety of access modes.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_003
Data Entry Requirements	04.16.004		To support the Data Entry technical function, the Inventory, Supplies and Materials system must support validation of codes entered on the user entry and query screens; assist users in determining correct codes if an invalid code is entered; and provide for inquiry by the user to verify valid codes during the data entry process.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_004
Data Entry Requirements	04.16.005		To support the Data Entry technical function, the Inventory, Supplies and Materials system must provide the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_005
Data Entry Requirements	04.16.006		To support the Data Entry technical function, the Inventory, Supplies and Materials system must display a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_006
Data Entry Requirements	04.16.007		To support the Data Entry technical function, the Inventory, Supplies and Materials system should identify erroneous inputs with corrective recommendations.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Entry Requirements	04.16.008		To support the Data Entry technical function, the Inventory, Supplies and Materials system should provide the capability for financial users to create comments relating to all types of transactions using free-form text.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_008
Archiving and Purging Requirements	04.17.001		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide an automated means for permanently storing electronic data.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_001
Archiving and Purging Requirements	04.17.002		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must archive transactions and related information needed for audit trails in a format accessible by audit software.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_002
Archiving and Purging Requirements	04.17.003		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Archiving and Purging Requirements	04.17.004		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must retain system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_004
Inventory, Supplies and Materials Acquisition Process: General Requirements	04.18.001		To support the acquisition process, the agency's Inventory, Supplies and Materials system must provide asset identifier in order to include all costs incurred and track total acquisition/contracting cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 31			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_General_Requirements_001
Inventory, Supplies and Materials Acquisition Process: General Requirements	04.18.002		To support the acquisition process, the agency's Inventory, Supplies and Materials system must track the asset identifier to the specific document used to acquire the asset, e.g., purchase order, task order, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 31			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_General_Requirements_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.001		To support the needs determination process, the agency's Inventory, Supplies and Materials system must record customer demand and replenishment lead time data for a period of time (as specified by management), identify anomalies (such as unusual spikes in customer demand), and compute demand and lead time forecasts based upon a regular schedule determined by management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_001
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.002		To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute and routinely update the ordering costs, as determined by management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.003		To support the needs determination process, the agency's Inventory, Supplies and Materials system must estimate and routinely update the per unit holding cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_003
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.004		To support the needs determination process, the agency's Inventory, Supplies and Materials system must use either Economic Order Quantity (EOQ) or any other management approved method, to minimize total costs of inventory, supplies, and materials, including the sum of ordering and holding costs may be used to compute the optimum order quantity.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_004
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.005		To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute the safety level of an item, if any, on a regular schedule. The safety level may include variables stipulated by management to establish intended service levels.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_005

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Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.006		To support the needs determination process, the agency's Inventory, Supplies and Materials system re-compute the reorder point level on a regular schedule, considering the item's acquisition lead time, quantity, safety level, repair cycle level, if applicable, and any applicable non-demand-based levels. Demand-based items may be procured when the items on-hand and on-order are equal to or less than the reorder point.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_006
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.007		To support the needs determination process, the agency's Inventory, Supplies and Materials system record the authorization and expiration of non-demand based requirements, i.e., special program requirements, war reserve requirements, and provisioning requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_007
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.008		To support the needs determination process, the agency's Inventory, Supplies and Materials system must determine if replenishment is needed on a regular schedule, basing the determination on net item and reorder point.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_008
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.009		To support the needs determination process, the agency's Inventory, Supplies and Materials system must schedule replenishment reviews on a regular basis.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.010		To support the needs determination process, the agency's Inventory, Supplies and Materials system must provide access to the following information: fiscal year organization code cost center estimated amount estimated quantity project code program code transaction date action code (new/modification) subject to funds availability indicator interagency agreement number performance measure code description estimated amounts increased and/or decreased revenue source code agency location code shelf life.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33			Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_010
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.011		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34			Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_011
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.012		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards, as determined by management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34			Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_012

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Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.013		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should access the estimated quantity associated with establishing the obligation where applicable.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_013
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.014		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should enable electronic approvals, notification alerts, and point-of-entry automated requisition forms.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_014
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.015		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should allow for collection of scrap and waste rates on Inventory, Supplies and Materials	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_015

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Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.016		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should make contract termination recommendations based on mathematical models of termination costs, ordering costs, and holding costs	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34		Perform Managerial Accounting	Environmental Liabilities	Inventory_Supplies_Materials_Needs_Determination_016
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.017	A	**To support the accounting for stored items process, the agency's inventory, supplies and materials system must compute the value of items on the inventory record by multiplying quantities on hand or on loan by the unit cost of the applicable item. These values are totaled and the data given to management reconcile with the general ledger value.**	Source: JFMIP SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52				Inventory_Supplies_Materials_Needs_Determination_017
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.001		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must support the budgeting of resources for Inventory, Supplies and Materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_001

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Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.002		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify available funds by item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_002
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.003		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must distinguish available funds for items that are slow moving and carried in the inventory for more than one accounting cycle	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.004		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to ensure that funds are available prior to submitting approval of a request for acquisition of inventory items	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_004
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.005		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must disallow the creation of any obligation that would exceed the available funding	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.006		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify funds utilized and rates of fund utilization by item	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_006
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.007		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must control availability of funds by item	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.008		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must calculate fund usage and project the date on which funds will be exhausted at the current rate of usage	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.001		To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to obtain the following information: fiscal year appropriation/treasury fund symbol organization code cost center object classification project code program code commitment amount obligation amount contractor name, including any previous company names prior to any notation agreements; (management will determine the number or necessary names required) supplier Taxpayer Identification Number (TIN) interagency agreement number trading partner award date transaction date effective date action code product or service description amounts increased and/or amounts decreased subject to funds availability indicator Use account definitions consistent with the account definitions in the USSGL. Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL (as provided in the Treasury Financial Manual).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pgs 37 - 38			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_001
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.002		To support the acquiring process, the agency's Inventory, Supplies and Materials system must access to the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 38			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.003		To support the acquiring process, the agency's Inventory, Supplies and Materials system must maintain transaction details to support account balances.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 38			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.004		To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) (Per FAR 4.201, the entire signed contract is provided to the paying office.) contract, including the following data elements recorded at obligation and necessary for payment and/or other financial processes: contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); or obligating document number (if different from contract number) contractor name and address contract administration office payment office unit of issue/measure unit price extended price quantity variance amount allowed total amount payment terms and conditions, e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc. delivery/performance schedule estimated completion date payment type (e.g., prompt pay, fast pay, progress pay, or partial pay) names of government-designated receiving, invoice-approving, and acceptance officials. shipping terms, e.g., Free on Board (FOB) destination	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pgs 38 - 39			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.005		To support the acquiring process, the agency's Inventory, Supplies and Materials system must identify the method of acquisition, e.g., purchase, donated, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_005
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.006		To support the acquiring process, the agency's Inventory, Supplies and Materials system must create a skeletal record or other mechanism for capturing information on item in-transit from the providing entity (e.g., vendor, donator, etc.). The skeletal record or other mechanism is required only for Inventory, Supplies and Materials for which the Government has taken title. For example, the skeletal record or other mechanism may identify the following on newly acquired property: Name and address of the shipper/vendor Estimated date of delivery Shipping address ("ship to" address) Requisition information (e.g., contract/purchase order, or other requisition document number; name and address of requisitioning organization) Order Date	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.007		To support the acquiring process, the agency's Inventory, Supplies and Materials system must complete the skeletal inventory record, or create an inventory record for items with no skeletal record, upon assuming possession of the inventory item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_007
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.008		To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the method of acquiring each inventory item or bulk inventory items (e.g., direct purchase, completed work-in-process, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.009		To support the acquiring process, the agency's Inventory, Supplies and Materials system must record quantity, date of physical receipt, and condition of item received when a condition assessment is required.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_009
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.010		To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the inspection date for items delivered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.011	D	Deleted: To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the acceptance date for items delivered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_011
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.012		To support the acquiring process, the agency's Inventory, Supplies and Materials system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and core financial system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.013		To support the Inventory, Supplies, and Materials acquiring process, the agency's Inventory, Supplies and Materials system should access other information where applicable and available, such as - performance measure code - revenue source code - additional funding indicator, including increases and decreases - line item number, including access to contract line item data - agency location code - name and phone number of agency contracting/acquisition/procurement official responsible for acquiring the Inventory, Supplies and Materials item(s) - minimum acceptable shelf-life date - warranty information	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.014		To support the acquiring process, the agencys Inventory, Supplies and Materials system should provide access to the following information related to an EFT payment: contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address automated access to government-wide systems such as, Business Partner Network (includes Central Contractor Registration), E-authentication, Integration Acquisition Environment the Fedwire Transfer System telegraphic abbreviation of the contractors financial agent name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractors financial agent is not connected directly to the Fedwire Transfer System online.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40				Inventory_Supplies_Materials_Acquisition_Process_017
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.015		To support the acquiring process, the agency's Inventory, Supplies and Materials system should provide the ability to cross-reference requisition orders, contract numbers, and related interagency agreements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.016		To support the acquiring process, the agency's Inventory, Supplies and Materials system should enable electronic obligation of funds, approvals and signatures, and notification alerts for pending actions.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 41		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_015
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.017		To support the acquiring process, the agency's Inventory, Supplies and Materials system should enable periodic obligations such as, contract-specified cost escalations to existing contract line numbers.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 41		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.001		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record changes in quantities, including unit of issue/measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by category.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_001
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.002		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide an audit trail for all adjustments, to include who made the adjustment and when, to quantities and units.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_002
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.004		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must: generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.005		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record asset identifier.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_005
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.006		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record location.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.007		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the current owner (e.g., the agency, contractor, grantee, etc.).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_007
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.008		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record an item's condition.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.009		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record identity of inventory custodian and/or accountable organization.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_009
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.010		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record in-transit information to establish/maintain accountability and control over Government Inventory, Supplies and Materials, (e.g., name and address of the shipper/vendor, estimated date of delivery, shipping address, item identification, and source information).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_010
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.011		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide for Physical Inventory/Cycle Counting functionality and processing.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.012		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the acquisition cost of individual items acquired through bulk purchase.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_012
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.013		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should provide information on current inventories and historical usage to be used in capacity planning.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_013
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.014		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.015		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support the incorporation of item availability and anticipated lead times for delivering orders into a master production schedule.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_015
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.016		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Supplies_Materials_Control_016
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.017		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should identify the type of cost or basis of valuation recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_017
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.018		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support lot control and serial control of inventory for traceability requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.019		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support shelf life tracking.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_019
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.020		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support ownership status (i.e. owned, non-owned, or consigned).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_020
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.021		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support unit of measure (UOM) conversion for various functions (i.e. shipping, stocking, and ordering).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_021
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.022		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support multiple sources of supply and cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 45			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.001		To support the item receipt process, the agency's Inventory, Supplies and Materials system must record information on the procurement receipt document in sufficient detail to allow matching of receipt, purchase order/contract, and invoice for payment purposes. Examples of data to collect include item numbers, quantities, units of measure, vendor, purchase order number, and storage location.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_001
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.002		To support the item receipt process, the agency's Inventory, Supplies and Materials system must complete skeletal record of donated (including gifted or bequeathed items) items to include such information as quantity, description, estimated fair market value of each item received, receipt date, method of acquisition, etc. in sufficient detail to initiate appropriate accountability and financial control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.003		To support the item receipt process, the agency's Inventory, Supplies and Materials system must record, for Prompt Pay Act purposes, the date of receipt or the date of acceptance is used, whichever is later.	Source: CFR Title 5, Chapter III; Source Date: ; Source Number: section 1315.4 (b) (1)□Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_003
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.004		To support the item receipt process, the agency's Inventory, Supplies and Materials system must record partial and full receipts of orders along with item that are backordered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_004
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.005		To support the item receipt process, the agency's Inventory, Supplies and Materials system must provide for performing quantity and price conversions between different units of issue/measure. For example, the item purchase unit may be cases (cs) and the receiving activity unit of issue/measure may be each (ea).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.006		To support the item receipt process, the agency's Inventory, Supplies and Materials system must identify transportation discrepancies (i.e., any discrepancy between the government or commercial bill of lading and item received), and generate the transportation discrepancy report (e.g., SF 361, Transportation Discrepancy Report).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_006
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.007		To support the item receipt process, the agency's Inventory, Supplies and Materials system should assign lot control and serialization numbers.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_007
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.008		To support the item receipt process, the agency's Inventory, Supplies and Materials system should provide disposition codes for subsequent actions of rejected materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_008
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.009		To support the item receipt process, the agency's Inventory, Supplies and Materials system should record items being returned to vendor, including items on backorder.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.010		To support the item receipt process, the agency's Inventory, Supplies and Materials system should ensure incoming materials are appropriately labeled or marked and readily visible.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_010
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.011		To support the item receipt process, the agency's Inventory, Supplies and Materials must record information on material returned by customers and provide customer credit/refund on items returned in accordance with the agency's return policy.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_011
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.001		To support the inspection process, the agency's Inventory, Supplies and Materials system must record the acceptance or rejection of new or returned items at their destination and the quantities of each. Update inventory on hand information as a result	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.002		To support the inspection process, the agency's Inventory, Supplies and Materials system must update accountability records to record acceptance or rejection of new or returned items	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_002
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.003		To support the inspection process, the agency's Inventory, Supplies and Materials system must record the date of acceptance for purposes of the Prompt Payment Act	Source: CFR Title 5, Chapter 1300; Source Date: ; Source Number: Section 1315.4 (1) (B)□Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_003
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.004		To support the inspection process, the agency's Inventory, Supplies and Materials system must provide information, such as quantity, asset identifier, and cost on items received and accepted necessary to support the payment management function of the core financial system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.005		To support the inspection process, the agency's Inventory, Supplies and Materials system must identify shipping discrepancies (e.g., SF 364, Report of Discrepancy) and product quality deficiencies (e.g., SF 368, Product Quality Deficiency Report) between the items received and the information provided on shipping documents and purchase orders, to support follow-up.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_005
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.006		To support the inspection process, the agency's Inventory, Supplies and Materials system should identify shipments of components for any inventoried items.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_006
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.001		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.002		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other information as determined by management, necessary to establish physical control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_002
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.003		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must record items within an item class or category as determined necessary by management for maintaining control over inventory, supplies, and materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.004		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must provide an identifier for identifying restrictions on the sale, or use, or disposal of inventory, supplies, and materials by category and item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_004
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.001		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must capture both unit cost and sales price of an inventory item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.002		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must maintain sufficient information to support the inventory valuation method chosen in the Budgeting and Purchase Planning functions, consistent with Federal accounting requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_002
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.003		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must Include all appropriate purchase, transportation, and production costs incurred to get the item to its current condition and location.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.004	C	**To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize inventory items as: (A) Available and Purchased for Resale (B) Held for repair (C) Excess, Obsolete, and Unserviceable (D) Raw Materials (E) Work in Process**	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_004
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.005		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize operating material and supplies as: (A) Held for use, (B) Held for repair and (C) Excess, obsolete, and unserviceable.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48	Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E.2 Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.006		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize stockpile materials as: (A) Held for sale or use and (B) Held in reserve. This category of inventory is reserved for use exclusively within the Department by the National Defense Stockpile Transaction Fund.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48	Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E.3 Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_006
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.007		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide interface data required to meet core financial system requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_007
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.008		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide total cost information by financial category for items added into inventory to the core financial system for posting by the General Ledger Management function and the Cost Management function.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.009		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must if the agency has a cost accounting system to support a manufacturing, industrial fund, or similar activities, provide the cost of items, and other information as determined by management, needed to determine item consumption/usage and assess performance.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_009
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.010		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide information, such as description, quantity, asset identifier, and other information as specified by management, needed to support reconciliation between the inventory system's records and other systems' records.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.001		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide support for physical verification of inventory balances by location and item type in accordance with management selection criteria such as by (1) sequential selection of rows or areas within a warehouse or facility, (2) random selection, (3) weighed selection towards higher dollar, higher turn-over activity items, or (4) blind count (performance of a physical inventory without the knowledge of, or access to, the on-hand quantity balance in the inventory records).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_001
Inventory Valuation and Disposition: Physical Verification	04.27.002		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record changes in physical condition (e.g., excellent, good, fair or poor), quantities, etc., based on the results of physical inventory verifications.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.003		To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency maintains perpetual inventory records, provide for the matching of physical counts with inventory quantity and financial records through cycle counting or other inventory management techniques.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_003
Inventory Valuation and Disposition: Physical Verification	04.27.004		To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency does not maintain perpetual inventory records, provide for reconciliation using beginning of period inventory balances, receipts, and dispositions up to the cutoff point for the physical inventory.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_004
Inventory Valuation and Disposition: Physical Verification	04.27.005		To support the physical verification process, the agency's Inventory, Supplies and Materials system must retain records of physical inventory counts until (a) the count is reconciled and (b) all adjusting entries for the physical count are resolved and entered into the financial records.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_005
Inventory Valuation and Disposition: Physical Verification	04.27.006		To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify all errors arising from reconciliation processes that apply to a time period prior to the last inventory adjustment. All such errors must be corrected, to include appropriate adjustments to prior gains and losses.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.007		To support the physical verification process, the agency's Inventory, Supplies and Materials system must enable the use of management determined error codes (such as incorrect entities, leaks or spills, wrong location, receipt error, stock picking error, shipping error, etc.) that would aid in the consistent identification and reporting of the causes of variance between Inventory, Supplies and Materials records and physical counts.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_007
Inventory Valuation and Disposition: Physical Verification	04.27.008		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide the ability to (1) identify historically slow periods of operation when there is little movement of Inventory, Supplies and Materials items, (2) prevent or minimize the movement of Inventory, Supplies and Materials items to be counted on the day the items are selected for counting, and (3) use transaction histories to trace the movement of items and reconcile the count.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_008
Inventory Valuation and Disposition: Physical Verification	04.27.009		To support the physical verification process, the agency's Inventory, Supplies and Materials system must restrict access to approve adjustments resulting from physical counts to only authorized individuals, including those having tiered or restricted levels of access.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.010		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record approval of management of inventory adjustments and referrals of potential fraud or theft to investigators.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_010
Inventory Valuation and Disposition: Physical Verification	04.27.011		To support the physical verification process, the agency's Inventory, Supplies and Materials system must calculate the inventory accuracy rate, based on management approved methodology (A common method used is number of accurate items or records divided by the number of items or records counted.).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.012		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management identified assessment of risk (based on activity or turnover, dollar value, sensitivity/classification of item(s), and criticality of the item(s) to production or mission readiness) and degree of control required by segment, class, or type of Inventory, Supplies and Materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_012
Inventory Valuation and Disposition: Physical Verification	04.27.013		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management determined frequency of physical count verification by segment, class, or type of Inventory, Supplies and Materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.014		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management established tolerances or criteria for selection of variances to research such as: (1) effect on operations or mission readiness, (2) quantity and dollar value, and (3) characteristics of the items with the variance, such as sensitive, classified, or items susceptible to fraud or theft.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_014
Inventory Valuation and Disposition: Physical Verification	04.27.015		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide cut-off date to ensure that all inventory and related items that should get counted do and aid in identifying items, for which title has not passed, that are received after the cut-off date are not included.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_015
Inventory Valuation and Disposition: Physical Verification	04.27.016		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide information, such as (1) shipping and receiving records, (2) relocation of inventory items within a warehouse or facility, and (3) production usage records, to aid in the research of variance causes and to ensure the proper adjustment of inventory records.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.017		To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify and compare performance goal(s) established by management, such as an inventory count accuracy goal of 95 percent, adjustments and number of accurate physical counts, dollar value and quantity of adjustments, to the results of actual physical counts by warehouse, facility, item type, or other agency specific selection/performance measurement criteria.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_017
Inventory Valuation and Disposition: Physical Verification	04.27.018		To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify the existence of inventory stored at outside/off-site locations and the personnel or organization responsible for verifying its physical existence.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_018
Inventory Valuation and Disposition: Physical Verification	04.27.019		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record the identity (including description, location, condition, quantity, etc.) of slow moving or excess obsolete inventory and related items that could be segregated and pre-counted.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_019

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.020		To support the physical verification process, the agency's Inventory, Supplies and Materials system should record the identity of the employee/supervisor responsible for establishing and maintaining physical control over items by location, segment, type of item, etc., to compare to inventory accuracy rates to aid in holding appropriate personnel accountable for achieving the organization's performance goals (e.g., accuracy rate).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_020
Inventory Valuation and Disposition: Physical Verification	04.27.021		To support the physical verification process, the agency's Inventory, Supplies and Materials system should provide or interface with the tools used to perform the count (e.g., pre-numbered count cards or tags, count sheets, or electronic or radio frequency devices).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_021
Inventory Valuation and Disposition: Physical Verification	04.27.022		To support the physical verification process, the agency's Inventory, Supplies and Materials system should record electronic confirmation from other parties responsible for storing items that are recorded in the Inventory, Supplies and Materials system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.001		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must record reductions in the dollar value and quantity of inventory items destroyed, lost, or pilfered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_001
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.002		To support the accounting for stored items process, if financial adjustments are required as a result of a physical verification, the system must send the appropriate information to the core financial system and cost accounting system to ensure that they stay in balance with the inventory system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.003		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must adjust inventory item costs for significant differences between the amount recorded for the items upon receipt and the invoiced amounts paid for the goods or any refunds/rebates.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_003
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.004		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must generate financial transactions to record the transfer of inventory between financial categories such as from inventory held for sale to excess, obsolete, and unserviceable inventory, or between cost categories as defined for internal management. Send this information to the core financial system and cost accounting system as appropriate.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_004
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.005		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must recognize and record unrealized holding gains/losses when using the latest acquisition cost (LAC) method for valuing inventory.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 24			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.006		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must calculate the historical cost of ending inventory and cost of goods sold using a cost flow assumption method.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_006
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.007		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must make adjustments to inventory valuations to reflect net realizable value instead of historical cost or latest acquisition cost if the conditions specified in SFFAS Number 3 under "Exception to Valuation" are met or if the inventory is declared to be excess, obsolete, or unserviceable in accordance with SFFAS Number 3.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 26			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.008		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must maintain the distinction between the cost of inventory items and selling price. Make adjustments to them separately.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_008
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.009	D	Version 8.0 - This requirement deleted due to duplication of 04.28.05 (Blue Book Version 7.0)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-09				Financial_Reporting_062
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.010	A	**The system must provide the capability to identify the Economic Retention Stock (ERS) for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1			Inventory_Accounting_for_Stored_Items_011
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.011	A	**The system must value operating materials and supplies at historical cost using the moving average cost (MAC) flow assumption for arriving at historical cost.**	Source: SFFAS-3; Source Date: 6/1/2011; Source Number: Para 44	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A			Inventory_Accounting_for_Stored_Items_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Movement and Tracking	04.29.001		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record changes in the location of an inventory item, such as from one warehouse to another, and any associated changes in the person or organization responsible for stewardship of the item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Movement_and_Tracking_001
Inventory Valuation and Disposition: Movement and Tracking	04.29.002		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items in transit from one location to another.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Movement_and_Tracking_002
Inventory Valuation and Disposition: Movement and Tracking	04.29.003		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system should provide a confirmation receipt to losing organization.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Movement_and_Tracking_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.001		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items shipped from contractors or vendors for which title has passed to the government.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_001
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.002		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost and quantity (including asset identifier and description data) of items shipped from the inventory organization to another organization for which accountability has been retained by the inventory organization until receipt by the recipient.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.003		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost, quantity, and identity (including asset identifier and description data) of items in transit to the initial storage location, between storage locations, to a customer, or to a disposal activity.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 54			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_003
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.004		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials must require systematic review and follow-up of aged in-transit deliveries. Specifically, the system must require review and follow-up on a scheduled basis, i.e., after 30 days and 60 days. The system must also require a mandatory disposition review after 90 days.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 54		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Transfer to Repair Status	04.31.001		To support the transfer to repair status process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items transferred from its current status to "in repair". Provide information to the core financial system to record the change in financial category.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Transfer_To_Repair_Status_001
Inventory Valuation and Disposition: Transfer to Repair Status	04.31.002		To support the transfer to repair status process, the agencys Inventory, Supplies and Materials system must adjust the valuation of inventory items in accordance with the repair accounting treatment selected by the agency in conformance with SFFAS Number 3.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Transfer_To_Repair_Status_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Account for Repair Cost	04.32.001	D	Deleted: To support the accounting for repair cost process, the agency's Inventory, Supplies and Materials system must capture the direct and indirect costs of repair activities using either the direct or allowance methods of accounting for inventory held for repair.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Account_For_Repair_Cost_001
Inventory Valuation and Disposition: Return of Inventory	04.33.001		To support the return to inventory process, the agency's Inventory, Supplies and Materials system must record the transfer of an inventory item from the status of "in repair" to its proper status and location. Provide information such as cost, quantity, asset identifier, description, change in status, etc., to the core financial system to record the change in financial category.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 56			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Return_Of_Inventory_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Return of Inventory	04.33.002		To support the return to inventory process, the agency's Inventory, Supplies and Materials, Inventory that has been identified as unserviceable but not yet reviewed to determine its reparability, shall be reported as held for repair. When an assessment has been conducted and it has been determined that it is not economically feasible to repair the item, then the item shall be reported as excess, obsolete and unserviceable.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Return_Of_Inventory_002
Inventory Valuation and Disposition: Production Ordering	04.34.001		To support the production ordering process, the agency's Inventory, Supplies and Materials system must support the establishment (including technical specifications and accounting classification needed by the inventory system) of orders to be placed with a contractor or other government entity to perform production work on items needed.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Production_Ordering_001
Inventory Valuation and Disposition: Production Ordering	04.34.002		To support the production ordering process, the agency's Inventory, Supplies and Materials system must project the production elements necessary to complete the production cycle. These production elements must reflect bills of material, manufacturing requirements, and production time to produce or repair products.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Production_Ordering_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.001		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide financial information in the appropriate format and method to other financial management systems used by the agency. For example, provide work-in-process costs by the designated accounting classification structure (e.g., fund, program, organization, project, object class) to the core financial system and cost accounting system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_001
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.002		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must accept cost and other appropriate information from a separate cost accounting system to support cost accumulation by work elements such as job order, activities, products, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.003		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must track accumulated costs, by asset identifier, including the cost of direct materials, direct labor, and overhead where applicable (including standard costs and rates, if applicable) for work-in-process. Percentage of completion methodology should be used to value work-in-process.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_003
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.004		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide features to record unit costs and prices of products and services.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Record Finished Goods	04.36.001		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must transfer work-in-progress to finished goods for inventory categorization and accounting purposes.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_001
Inventory Valuation and Disposition: Record Finished Goods	04.36.002		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Record_Finished_Goods_002
Inventory Valuation and Disposition: Record Finished Goods	04.36.003		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other elements necessary to establish control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Record Finished Goods	04.36.004		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must classify inventory items by item class or type to meet agency needs for management and control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_004
Stockpile: Management Information	04.37.001	C	**To support the requirements for management information, the agency's Inventory, Supplies and Materials system must support a summary of the following information, which may be provided in the form of a report: Accept Unfilled Orders Post Discrepancies Record Acceptance and Rejection Summary Identify Days Supply Master Inventory Inactive Inventory Item Expiration/Shelf Life Cycle Count Inventory Accuracy Inventory Undergoing Repair or in Production Repair Status Production Order and Work-in-Process Tracking.**	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pgs 59-60		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Management_Information_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.002		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, system must provide access to the following information: fiscal year transaction code (e.g. sale, transfer, loan, disposal) item description asset identifier performance measure code transaction dates (date item issued/disposed and received by customer) status (in storage, in transit, etc.) quantity distributed, in transit, disposed quantity of items remaining on hand subsequent to distribution/disposal activities item condition unit of issue/measure for each item unit price of items distributed unit cost of items distributed/disposed extended price of items distributed/disposed shipping costs of items distributed/disposed date customer/disposal activity received the items name, address, contact information regarding transporter contract terms regarding delivery (e.g., FOB) or constructive delivery date item received by customer increase in the cost of goods sold account gain or loss recognized as a result of the item's distribution	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 62-63			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.003		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must reflect changes in the quantity and cost of items on hand due to distribution/disposal activities.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 63			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_002
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.004		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must support account balances by providing an audit trail with access to specific transaction details.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 63		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Inventory_Supplies_Materials_Disposition_003
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.005		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must use a chart of accounts consistent with the basic number structure and titles provided in the USSGL. Any expansion to the numbering system must roll up to the posting accounts provided in the USSGL.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 63		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Inventory_Supplies_Materials_Disposition_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.006		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must access to the following customer information: authorization of customer eligibility organization code trading partner (Treasury Dept code) loan agreement number and all associated delivery order numbers or task order numbers (including change order number, if any) purchase order number (including change order number, if any) blanket purchase agreement (BPA) number and all associated BPA call numbers (including change order number, if any) Change in product or service descriptions Change in unit of measure Change in quantity Change in total amount Change in delivery/performance schedule Provide the ability to compare customer order records to issue records and flag any differences for follow-up cost center code object classification project code program code funded through date (for those contracts that are incrementally funded) variances between available funds provided prior to order fulfillment and the sales price of items requested quantities requested customer name and address, specifications such as government-designated receiving, certifying, and acceptance official, if appropriate date request received; and other data needed consistent with the inventory program	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 64-65			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.007		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record unfilled orders if checks or cash are received with the customer order, record it against the customer order and send the information to the Receipt Management function of the core financial system for proper recognition of the associated liability to reflect the customer advance.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_006
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.008		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must differentiate between price and historical cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.009		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record revenue earned and the appropriate offsetting account (e.g., cash, receivables, advances) in the amount for which the inventory items are sold (price).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_008
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.010		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must identify item requests/orders for which the funds designated by the customer to purchase the items is less than the sales price of the items due to price changes, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.011		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record the consumption (including cost, asset identifier, description, quantity, etc.) of operating materials and supplies by management identified cost object identifier code to facilitate cost accounting and program management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_010
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.012		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must provide indicators to identify any sensitive, classified, or other management determined items which restrict the loan or disposal process of an inventory, supplies, or material item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_011
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.013		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must flag any restricted inventory, supplies, or materials items that are designated for loan or disposal and provide a system control, which must be overridden by management, to prevent improper loan or disposal activities.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.015	C	**To support the Inventory, Supplies and Materials Disposition process, the agency's Supplies and Materials system should provide the following capabilities: Access other information where applicable and available: - revenue source code - additional funding indicator, including increases and decreases - line item number, including access to contract line item data - signature (or electronic alternative) of acceptance official at agency or organization receiving the items - name, title, phone number, and mailing address of acceptance official at agency or organization receiving the items - Unique Item Identifier (note: When UIDs are used, data syntax and semantics for high capacity advanced information technology devices should conform to ISO 15434 and ISO15418 respectively)**	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65-66		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_013
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.016		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system should have the capability to use Electronic Data Interchange (EDI) to obtain customer orders electronically without the need for manual keying.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 66		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Distribution	04.39.001		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must access to the following information: pick lists to be used in pulling inventory items from storage person or organization responsible for stewardship of loaned item(s) location of loaned items	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_001
Inventory, Supplies, and Material Disposition: Distribution	04.39.002		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must identify unfilled customer orders.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_002
Inventory, Supplies, and Material Disposition: Distribution	04.39.003		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to backorder unfilled customer orders as policy permits when insufficient stock is available to fulfill the total requirement.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_003
Inventory, Supplies, and Material Disposition: Distribution	04.39.004		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to compare customer order records to issue records and flag any differences for follow-up.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Distribution	04.39.005		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide quality controls to ensure that all appropriate costs have been provided to the pricing formula for a particular customer order.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_005
Inventory, Supplies, and Material Disposition: Distribution	04.39.006		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to develop the information necessary, (e.g., payment terms, invoice date, item quantity, unit price, extended price, invoice amount, and additional charges such as transportation, etc.) to prepare an initial invoice for a customer that provides adequate support for the prices charged.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_006
Inventory, Supplies, and Material Disposition: Disposal	04.40.001		To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must account for the proceeds resulting from the disposal process.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 68			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_001
Inventory, Supplies, and Material Disposition: Disposal	04.40.002		To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must calculate the quantity and cost of items designated as "excess, obsolete, unserviceable, or non-useable".	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 68			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Disposal	04.40.003		To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must identify Munitions List Items, small arms, and other controlled items such as Flight-Safety Critical Aircraft Parts (FSCAP) and items requiring trade security controls.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 68			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_003

ACRONYMS

AC	Actual Cost
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSCAP	Flight Safety Critical Aircraft Parts
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
LAC	latest acquisition cost
LCM	Lower of Cost or Market
MAC	Moving Average Cost
NRV	Net Realizable Value
OMB	Office of Management and Budget
ODCFO-AP	Office of the Deputy Chief Financial Officer Accounting Policy Directorate
SFFAS	Statement of Federal Financial Accounting Standards
SP	Standard Price

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 5, Revenue and Accounts Receivable

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 5 - Revenue and Accounts Receivable		
Req ID	**Change Type**	**Reason for Change**
05.01.017	**D**	**This requirement was moved to 01.04.012, to realign it to a more applicable functional area.**
05.01.018	**D**	**Requirement was a general policy statement and not a programmable function.**
05.01.021	**D**	**Duplicate of 05.01.016.**
05.01.022	**D**	**Requirement was a general policy statement and not a programmable function.**
05.01.023	**D**	**Requirement was a general policy statement and not a programmable function.**
05.01.024	**D**	**Requirement was a general policy statement and not a programmable function.**
05.01.027	**A**	**New Requirement**
05.01.028	**A**	**New Requirement**
05.02.032	**D**	**Duplicate of 05.02.025 and 05.04.036.;**
05.02.057	**D**	**Duplicate of 05.02.010, 05.02.033 and 05.03.020.**
05.02.061	**D**	**Duplicate of 05.02.013.**
05.02.063	**D**	**Duplicate of 05.02.025 and 05.04.036.**
05.02.068	**D**	**Requirement was a general policy statement and not a programmable function.**
05.02.070	**C**	**Requirement verbiage updated.**
05.02.071	**A**	**New Requirement**
05.02.072	**A**	**New Requirement**
05.02.073	**A**	**New Requirement**
05.02.074	**A**	**New Requirement**
05.02.075	**A**	**New Requirement**
05.02.076	**A**	**New Requirement**

VOLUME 5 - Revenue and Accounts Receivable		
Req ID	**Change Type**	**Reason for Change**
05.02.077	A	New Requirement
05.02.078	A	New Requirement
05.03.026	D	Duplicate of 05.02.010, 05.02.033 and 05.03.020.
05.03.040	A	New Requirement
05.03.041	A	New Requirement
05.03.042	A	New Requirement
05.04.017	D	Duplicate of 02.04.031.
05.04.023	D	This requirement was moved to 14.01.083, to realign it to a more applicable functional area.
05.04.032	D	Duplicate of 05.04.025 and 17.10.001
05.04.037	A	New Requirement
05.04.038	A	New Requirement
05.04.039	A	New Requirement
05.04.040	A	New Requirement
05.05.018	A	New Requirement
05.05.019	A	New Requirement
05.05.020	A	New Requirement
05.05.021	A	New Requirement
05.05.022	A	New Requirement
05.06.006	D	Requirement was a general policy statement and not a programmable function.
05.06.007	D	Duplicate of 05.01.027.
05.06.008	D	Requirement was a general policy statement and not a programmable function.
05.06.009	D	This requirement was moved to 14.05.025, to realign it to a more applicable functional area.
05.06.011	D	This requirement was moved to 14.02.091, to realign it to a more applicable functional area.
05.06.013	D	This requirement was moved to 14.05.026, to realign it to a more applicable functional area.
05.06.014	D	This requirement was moved to 14.01.084, to realign it to a more applicable functional area.
05.06.016	D	Duplicate of 02.04.017.
05.06.017	D	This requirement was moved to 14.05.027, to realign it to a more applicable functional area.
05.06.018	D	This requirement was moved to 14.05.028, to realign it to a more applicable functional area.
05.06.019	D	Duplicate of 02.08.004.
05.06.020	D	This requirement was moved to 14.05.029, to realign it to a more applicable functional area.
05.06.022	D	This requirement was moved to 14.02.092, to realign it to a more applicable functional area.
05.06.023	D	This requirement was moved to 14.05.030, to realign it to a more applicable functional area.

VOLUME 5 - Revenue and Accounts Receivable		
Req ID	**Change Type**	**Reason for Change**
05.06.024	D	This requirement was moved to 14.05.031, to realign it to a more applicable functional area.
05.06.025	D	This requirement was moved to 14.05.032, to realign it to a more applicable functional area.
05.06.026	D	This requirement was moved to 14.05.033, to realign it to a more applicable functional area.
05.06.027	D	This requirement was moved to 14.05.034, to realign it to a more applicable functional area.
05.09.003	D	Duplicate of 05.01.008 and 05.02.047.
05.10.005	D	Requirement was a general policy statement and not a programmable function.
05.10.012	D	This requirement was moved to 14.02.093, to realign it to a more applicable functional area.
05.11.005	D	This requirement was moved to 14.05.035, to realign it to a more applicable functional area.
05.12.002	D	This requirement was moved to 14.05.036, to realign it to a more applicable functional area.
05.12.003	D	This requirement was moved to 14.02.094, to realign it to a more applicable functional area.
05.12.005	D	This requirement was moved to 14.05.037, to realign it to a more applicable functional area.
05.12.007	D	This requirement was moved to 14.01.085, to realign it to a more applicable functional area.
05.12.008	D	This requirement was moved to 14.01.086, to realign it to a more applicable functional area.
05.12.009	D	This requirement was moved to 14.01.087, to realign it to a more applicable functional area.
05.12.011	D	This requirement was moved to 14.05.038, to realign it to a more applicable functional area.
05.12.012	D	This requirement was moved to 14.05.039, to realign it to a more applicable functional area.
05.12.013	D	This requirement was moved to 14.02.095, to realign it to a more applicable functional area.
05.12.014	D	This requirement was moved to 14.05.040, to realign it to a more applicable functional area.
05.12.015	D	This requirement was moved to 14.05.041, to realign it to a more applicable functional area.
05.12.016	D	This requirement was moved to 14.05.042, to realign it to a more applicable functional area.
05.12.017	D	This requirement was moved to 14.05.043, to realign it to a more applicable functional area.
05.12.018	D	This requirement was moved to 14.02.096, to realign it to a more applicable functional area.
05.12.019	D	This requirement was moved to 14.02.097, to realign it to a more applicable functional area.

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Req ID	Change Type	Reason for Change
05.12.021	D	This requirement was moved to 14.02.098, to realign it to a more applicable functional area.
05.12.022	D	This requirement was moved to 14.01.088, to realign it to a more applicable functional area.
05.12.024	D	This requirement was moved to 14.03.073, to realign it to a more applicable functional area.
05.12.025	D	This requirement was moved to 14.05.044, to realign it to a more applicable functional area.
05.12.027	D	This requirement was moved to 14.02.099, to realign it to a more applicable functional area.
05.12.028	D	Duplicate of 09.07.076.
05.12.029	A	New Requirement
05.15.001	D	This requirement was moved to 14.05.045, to realign it to a more applicable functional area.
05.17.001	D	This requirement was moved to 14.01.089, to realign it to a more applicable functional area.
05.17.002	D	This requirement was moved to 14.01.090, to realign it to a more applicable functional area.
05.17.003	D	Duplicate of 05.02.017 and 05.02.038.
05.18.001	D	This requirement was moved to 14.05.046, to realign it to a more applicable functional area.
05.18.004	D	This requirement was moved to 14.05.047, to realign it to a more applicable functional area.
05.18.011	D	This requirement was moved to 14.05.048, to realign it to a more applicable functional area.
05.18.012	D	This requirement was moved to 14.02.100, to realign it to a more applicable functional area.
05.19.001	D	This requirement was moved to 14.05.049, to realign it to a more applicable functional area.
05.19.002	D	This requirement was moved to 14.05.050, to realign it to a more applicable functional area.
05.19.003	D	This requirement was moved to 14.05.051, to realign it to a more applicable functional area.
05.19.004	D	This requirement was moved to 14.05.052, to realign it to a more applicable functional area.
05.19.005	D	This requirement was moved to 14.05.053, to realign it to a more applicable functional area.
05.19.006	D	This requirement was moved to 14.05.054, to realign it to a more applicable functional area.
05.19.007	D	This requirement was moved to 14.04.031, to realign it to a more applicable functional area.
05.19.008	D	This requirement was moved to 14.05.055, to realign it to a more applicable functional area.
05.19.009	D	This requirement was moved to 14.05.056, to realign it to a more applicable functional area.

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Req ID	Change Type	Reason for Change
05.20.001	D	This requirement was moved to 14.03.074, to realign it to a more applicable functional area.
05.20.002	D	This requirement was moved to 14.03.075, to realign it to a more applicable functional area.
05.21.002	D	Duplicate of 14.01.051 and 14.03.053.
05.21.003	D	This requirement was moved to 14.05.057, to realign it to a more applicable functional area.
05.21.005	D	This requirement was moved to 14.05.058, to realign it to a more applicable functional area.
05.21.006	D	This requirement was moved to 14.05.059, to realign it to a more applicable functional area.
05.21.007	D	This requirement was moved to 14.05.060, to realign it to a more applicable functional area.
05.21.008	D	This requirement was moved to 14.05.061, to realign it to a more applicable functional area.
05.22.001	D	This requirement was moved to 14.04.032, to realign it to a more applicable functional area.
05.22.002	D	This requirement was moved to 14.04.033, to realign it to a more applicable functional area.
05.22.003	D	This requirement was moved to 14.04.034, to realign it to a more applicable functional area.
05.22.004	D	This requirement was moved to 14.04.035, to realign it to a more applicable functional area.
05.22.005	D	Duplicate of 14.02.001 and 14.02.088.
05.22.006	D	This requirement was moved to 14.04.036, to realign it to a more applicable functional area.
05.22.007	D	Duplicate of 14.07.005.
05.22.008	D	This requirement was moved to 14.02.101, to realign it to a more applicable functional area.
05.22.009	D	Duplicate of 14.04.036.
05.22.010	D	This requirement was moved to 14.04.037, to realign it to a more applicable functional area.
05.22.011	D	This requirement was moved to 14.03.076, to realign it to a more applicable functional area.
05.22.012	D	This requirement was moved to 14.07.032, to realign it to a more applicable functional area.
05.22.013	D	This requirement was moved to 14.07.033, to realign it to a more applicable functional area.
05.22.014	D	This requirement was moved to 14.05.062, to realign it to a more applicable functional area.
05.22.015	D	This requirement was moved to 14.05.063, to realign it to a more applicable functional area.
05.22.016	D	This requirement was moved to 14.03.077, to realign it to a more applicable functional area.
05.22.017	D	This requirement was moved to 14.07.034, to realign it to a more applicable functional area.

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 05, Revenue and Accounts Receivable

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 05, Revenue and Accounts Receivable

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Revenue and Accounts Receivable financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Revenue and Accounts Receivable functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Revenue and Accounts Receivable financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30,

1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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REVENUE AND ACCOUNTS RECEIVABLE INTRODUCTION

1. The Department of Defense, like most Federal agencies, receives the vast majority of its operating funds through appropriations authorized by the Congress. From the proprietary accounting perspective, appropriations are accounted for as financing sources when used. Appropriations Used occurs when an entity acquires goods and services or provides grants that are authorized to be paid out of those appropriations. The Department annually uses over $200 billion of appropriated capital.

2. However, in addition to appropriations, the Department of Defense annually earns over $50 billion of revenues from providing goods and services to the public and other governmental entities. The Department's revenue arose as a result of exchange transactions, i.e., the Department provided goods and services in exchange for monetary resources. In any given year, DoD receives about $300 billion in revenues and financing sources (including interest earned, gains, donations, and other miscellaneous inflows of resources).

3. Accounting and systems requirements for recognizing revenue and financing sources and establishing and managing receivable/debts are primarily contained in the Office of Federal Financial Management (OFFM-NO-0106), Joint Financial Management Improvement Program System Requirements 03-01 (JFMIP-SR-03-01, Reference (e)), Statement of Federal Financial Accounting Standards (SFFAS), reporting requirements of Treasury Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II, and intergovernmental reconciliations and eliminations in accordance with Office of Management and Budget (OMB) Bulletin No. 01-09, as amended (Reference (f)) and the Department of Defense Financial Management Regulation (DoDFMR), Volume 4 (Reference (g)).

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Revenue (Including Financial Sources)	05.01.002		When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system shall recognize a gain or loss rather than revenue or expense so as to differentiate such transactions.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_001
Recognize Revenue (Including Financial Sources)	05.01.003		The system must recognize revenue when services are provided to the public or another government entity (except for specific services produced to order under a contract).	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 36(a)	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.A.2.a		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.004		When specific goods are made to order under a contract (either short or long term), or specific services are produced to order under a contract (either short or long term), the system shall recognize monthly revenue based on the ratio that the costs incurred to date on that order bear to the total costs estimated to be incurred on the order when it is completed. If a loss is probable (more likely than not), revenue shall continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss shall be recognized in proportion to total cost over the life of the contract.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 36(b)	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.A.2.b		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_003
Recognize Revenue (Including Financial Sources)	05.01.005		When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are issued to the customer.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 36(c)	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.A.2.c		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_004

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Revenue (Including Financial Sources)	05.01.006		When services are rendered continuously over time or the right to use an asset extends continuously over time, the system shall recognize revenue in proportion to costs incurred or the use of the asset, as appropriate.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 36(d)	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.A.2.d		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_005
Recognize Revenue (Including Financial Sources)	05.01.007		When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 36(e)	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.A.2.e		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.008		The system shall record all advances, including those under any long-term contract in excess of revenue earned, as unearned revenue. The system, for the DoD Components receiving an advance (unearned revenue) or prepayment (deferred credit), shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), the DoD Component's system shall record the appropriate amount as revenue and reduce the liability accordingly.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 37	Source: DoDFMR Vol 04, Ch 12; Source Date: 6/1/2009; Source Number: 120201		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_007
Recognize Revenue (Including Financial Sources)	05.01.009		To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price redetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 41			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_008

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Revenue (Including Financial Sources)	05.01.010		The system shall recognize revenue arising from donations for those inflows of resources which meet recognition criteria for assets and shall be measured at the estimated fair value of the contribution.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 62	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180402.B.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_009
Recognize Revenue (Including Financial Sources)	05.01.011		The system must recognize appropriations used as a financing source in determining net results of operations.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 72	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.C.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.012		To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 73	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.C.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_011
Recognize Revenue (Including Financial Sources)	05.01.013		To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 73	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180201.C.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.014		When interest earned represents interest on invested funds, which was derived primarily from exchange transactions, the system shall classify the amount earned in the same manner as the predominant source of the invested balances.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 36 (d)	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180402.A.3		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_013
Recognize Revenue (Including Financial Sources)	05.01.015		The system shall account for amounts received in advance of performance as unearned revenues until performance is accomplished. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments prior to the receipt of cash and records the amount.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 37	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180304			Establish_AR_Maintain_Update_Account_Information_062
Recognize Revenue (Including Financial Sources)	05.01.016		The system shall recognize exchange revenue in determining the net cost of operations on the reporting entity's "Statement of Net Costs" during the period. The exchange revenue shall be recognized regardless of whether the entity retains the revenue for its own use or transfers it to other entities.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 43	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180301		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.017	D	This requirement was moved to 01.04.012, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Revenue (Including Financial Sources)	05.01.018	D	Deleted: If an entity transfers exchange revenue to other entities, in which it recognized virtually no costs (either during the current period or during past periods) in connection with earning revenue that it collects, similar recognition by other entities is appropriate. If the other entities to which the revenue is transferred also recognize virtually no costs in connection with earning the revenue, the amounts transferred to them should not offset their gross cost in determining their net cost of operations but rather should be recognized as a financing source in determining their operating results. If the other entities to which the revenue is transferred do recognize costs in connection with earning the revenue, the amounts transferred to them should offset their gross cost in determining their net cost of operations	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 45.2.a,b			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_016

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Revenue (Including Financial Sources)	05.01.019		The system shall recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 45.3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_017
Recognize Revenue (Including Financial Sources)	05.01.021	D	Deleted: The system should recognize exchange revenue in determining the net cost of operations of the reporting entity during the period.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 43	Source: DoDFMR Vol 04, Ch 18; Source Date: 7/1/1999; Source Number: 180301		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_018

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Revenue (Including Financial Sources)	05.01.022	D	Deleted: To support the Recognition of Special Cases, the system should recognize that any exchange revenue transferred to others will not affect the collecting entity's net position. Therefore, as required by the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity's operating results.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 138			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_019

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.023	D	Deleted: To support the Recognition of Special Cases, rents, royalties, and bonuses transferred to Treasury for the General Fund or to other Government reporting entities should be recognized similarly by these recipient entities. The revenue is exchange revenue and should be recognized and measured under the exchange revenue standards. However, neither the Government as a whole nor the other recipient entities recognize the natural resources as an asset and depletion as a cost. Therefore, the revenue should not offset the cost of operations for the U.S. Government as a whole or for these entities. As in the case of MMS, offsetting cost by this revenue would distort the relationship between the net cost of operations and the measures of the performance of these entities. The exchange revenue should instead be a financing source in determining the operating results and change in net position.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 143			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Revenue_020
Recognize Revenue (Including Financial Sources)	05.01.024	D	Deleted: To support the Recognition of Special Cases, the budget may require the earned revenue inflow, related to the entity's costs, to be paid to the General Fund or another entity. Reporting the transfer-out of such revenue as a reduction in net results of operations lets the responsible entity properly report its earnings in net cost of operations without increasing its net position.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 221		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Recognize_Revenue_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.027	A	**For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.**	Source: SFFAS-7; Source Date: 6/1/2011; Source Number: Para 46 (c)				Recognize_Revenue_022
Recognize Revenue (Including Financial Sources)	05.01.028	A	**The system shall have the ability to receive and post electronic version of a funding instruments i.e., ISSA, IAA (Standard Interagency Agreement Form) or MOA obtaining accounting data.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-01				Recognize_Revenue_023
Establish Receivables, Maintain and Update Account Information	05.02.003		To support the Receivables and Billing process, the Core financial system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-1□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.004		To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule existing receivables to be paid under installment plans.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-4 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-21			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_002
Establish Receivables, Maintain and Update Account Information	05.02.005		To support the Receivable Management Process, the Revenue System must provide the capability to accept transactions that generate revenue receivables.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_003
Establish Receivables, Maintain and Update Account Information	05.02.006		To support the Debt Management function, the Revenue System must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.007		To support the Debt Management function, the Revenue System must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-11			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.008		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain customer information to support receivable management processes including the following: • Customer name • Customer ID number • Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer) • Billing method (Intra-governmental Payment and Collection (IPAC), 1081, paper bill, or other) • Taxpayer Identification Number (TIN) • Customer address • Customer contact name • Customer contact telephone number • Customer contact e-mail address • Federal vs. Non-Federal indicator • Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS) I Trading Partner codes (for Federal customers) • Agency Locator Code (ALC) (for Federal customers) • IRS 1099-C indicator • Third-party payer name • Third-party payer address • Third-party payer contact name • Third-party payer contact telephone number • Comment field • Data Universal Numbering System (DUNS)+4 number • Active/Inactive indicator	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.009		To support the Debt Management function, the Revenue System must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_007
Establish Receivables, Maintain and Update Account Information	05.02.010		To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.012		To support the Receivables and Billing process, the Core financial system must provide automated functionality to query outstanding receivable balance. Parameter is the receivable document number. Result is the original amount of the receivable, the current outstanding amount of the receivable and a detailed list of all activity related to the receivable, including: • Adjustments • Interest • Penalties • Administrative charges • Collections • Waivers • Write-offs.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-9□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-25				Establish_AR_Maintain_Update_Account_Information_009
Establish Receivables, Maintain and Update Account Information	05.02.013		To support the Debt Management process, the Core financial system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include: • Accounting Period • Treasury Account Symbol (TAS) or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-08			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Establish_AR_Maintain_Update_Account_Information_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.014		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-07			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_011
Establish Receivables, Maintain and Update Account Information	05.02.016		To support the Receivables and Billing process, the Core financial system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.017		To support the Debt Management process, the Core financial system must provide automated functionality to query customer receivables. Parameters include Customer ID Number, Customer Name, TIN, Trading partner codes. Result is a display of the customer's information (e.g., customer ID number, customer name, TIN, trading partner codes) and all receivable-related activity associated with the customer, including the following: Principal Interest Penalties Administrative charges Adjustments Collections Waivers Write-offs Receivable balance. Group interest, penalties, and administrative charges with their associated principal. Drill down to the detailed transactions, documents, and document details (e.g., document numbers, transaction dates, document reference numbers, receivable statuses (billed or unbilled), bill numbers (if billed), bill dates, dunning notice dates, referral dates, due dates, and delinquent debt statuses).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-20		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_013
Establish Receivables, Maintain and Update Account Information	05.02.019		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the following additional information on receivable documents: • Baseline receivable date (used to properly age the receivable and determine the delinquency date) • Customer ID number • Reimbursable agreement number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-04			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.021		To support the Debt Management process, the Core financial system must provide automated functionality to classify delinquent debt by the following categories needed for the Treasury Report on Receivables (TROR): • In Bankruptcy • In Forbearance or formal appeals process • In Foreclosure • At private collection agencies • At DOJ • Eligible for internal offset • In wage garnishment • At Treasury for cross-servicing • At Treasury for Offset • At Agency • Other.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-18				Establish_AR_Maintain_Update_Account_Information_015
Establish Receivables, Maintain and Update Account Information	05.02.025		For all non-federal agency receivables (due from the public), the system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1 paragraphs 45 - 51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 45-51	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030406		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.026		The system must record an interest receivable for the amount of interest income earned but not received for an accounting period.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 53	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030307.		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_017
Establish Receivables, Maintain and Update Account Information	05.02.027		The system shall not recognize interest on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Payments received from the debtor are required to be applied first to penalty and administrative cost charged, second to interest receivable, and third to outstanding debt principal, per Federal Claims Collection Standards, 31 CFR, Chapter IX Part 901.9 (a) and (f). However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable shall be disclosed.	Source: CFR, Chapter IX Part 901.9 (a) and (f); Source Date: ; Source Number: Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 54-55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.028		To support the Receivables and Billing process, the Core financial system must provide automated functionality to query reimbursable agreements. Parameters include Reimbursable Agreement Number, Customer ID Number, Customer Name, Project, or Fund. Result is a display of the following information for each reimbursable agreement selected: • Period of performance • Billing terms • Reimbursable agreement amount • Billing limit • Amount obligated • Amount expended • Unfilled customer order amount • Advances collected • Advances applied to earned revenue • Remaining balance on advances • Amount earned • Amount billed • Amount collected on receivables • Outstanding accounts receivable (billed and unbilled)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-26			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_019
Establish Receivables, Maintain and Update Account Information	05.02.029		The system must be able to distinguish between entity receivables and non-entity receivables.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 43	Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Establish_AR_Maintain_Update_Account_Information_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.030		The system must account for interest receivable from federal entities separately from interest receivable from the public.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 56	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030501		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_021
Establish Receivables, Maintain and Update Account Information	05.02.031		The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31. U.S.C. 3717, Interest and Penalty claims.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 53	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030307		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.032	D	Deleted: To support the Debt Management process, the Core financial system must provide automated functionality to provide the capability to calculate and record the allowance for loss on accounts receivable based on agency-defined criteria, including percentage of gross book value of receivables within an age category, customer type, and receivable type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_023
Establish Receivables, Maintain and Update Account Information	05.02.033		To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_024

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.034		To support the Collections and Offsets process, the Core financial system must provide automated functionality to query collections. Parameters include: • Source • Customer ID number • Customer name • TIN • Reimbursable agreement number • Receivable document number • Deposit date range • Accounting period • Accounting classification. Result is a list of collections within the specified parameters, with the values for all the possible parameters.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_025
Establish Receivables, Maintain and Update Account Information	05.02.035		To support the Bill Generation function, the Revenue System must provide the capability to record billings by line item in order to identify specific accounting classification codes.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-3□Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-5			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.036		To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-02	Source: DoDFMR Vol 04, Ch 03; Source Date: 10/1/2008; Source Number: Annex 1.B.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_027
Establish Receivables, Maintain and Update Account Information	05.02.037		To support the Debt Management process, the Core financial system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-05				Establish_AR_Maintain_Update_Account_Information_028
Establish Receivables, Maintain and Update Account Information	05.02.038		To support the Debt Management process, the Core financial system must provide automated functionality to query accounts receivable by age categories. Parameters include: • Accounting Period • TAS or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-09				Establish_AR_Maintain_Update_Account_Information_029

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.039		To support the Collections and Offsets process, the Core financial system must provide automated functionality to revenue received under reimbursable agreements. Update the earned revenue balances on the reimbursable agreements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-09		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_030
Establish Receivables, Maintain and Update Account Information	05.02.040		To support the Debt Management process, the Core financial system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-19		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_031
Establish Receivables, Maintain and Update Account Information	05.02.041		To support the Debt Management process, the Core financial system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-04			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_032

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.042		To support the Receivables and Billing process, the Core financial system must provide automated functionality to Capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-03		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_033
Establish Receivables, Maintain and Update Account Information	05.02.043		To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule a receivable multiple times.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-22			Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_034
Establish Receivables, Maintain and Update Account Information	05.02.044		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-23				Establish_AR_Maintain_Update_Account_Information_035
Establish Receivables, Maintain and Update Account Information	05.02.045		To support the Debt Management process, the Core financial system must provide automated functionality to classify receivables written off as "Currently not Collectible" or "Closed Out."	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-12				Establish_AR_Maintain_Update_Account_Information_036

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.046		To support the Debt Management process, the Core financial system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-16			Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_037
Establish Receivables, Maintain and Update Account Information	05.02.047		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-08			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_038
Establish Receivables, Maintain and Update Account Information	05.02.048		To support the Collections and Offsets process, the Core financial system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-10		Generate Offsetting Receivable Liability Pro Forma Entries	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_039

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.049		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_040
Establish Receivables, Maintain and Update Account Information	05.02.050		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer file. Parameters include: • Customer number • Customer name • Customer Taxpayer Identification Number (TIN) • Data Universal Numbering System (DUNS)+4 number • IRS 1099-C indicator Result is a display of all data for the specified customer.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-03		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_041
Establish Receivables, Maintain and Update Account Information	05.02.051		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-04		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_042

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.052		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer history. Parameters include customer number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-05		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_043
Establish Receivables, Maintain and Update Account Information	05.02.053		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-06		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_044
Establish Receivables, Maintain and Update Account Information	05.02.054		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMA-07		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_045
Establish Receivables, Maintain and Update Account Information	05.02.055		To support the Receivable Management Process, the Revenue System must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-4		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_046
Establish Receivables, Maintain and Update Account Information	05.02.056		To support the Debt Management function, the Revenue System must provide the capability to maintain data on individual receivables and referenced transactions supporting the receivable.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-1			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_047

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.057	D	Deleted: To support the Debt Management function, the Revenue System must provide the capability to calculate interest and penalty charges using the appropriate Treasury Late Payment Charge rate and user-defined criteria (e.g., customer, customer type). Automatically generate a separate line item for interest charges on the customer bill.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-4				Establish_AR_Maintain_Update_Account_Information_048
Establish Receivables, Maintain and Update Account Information	05.02.058		To support the Debt Management function, the Revenue System must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-5			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_049

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.059		To support the Debt Management function, the Revenue System must provide the capability to provide an automated process for issuing invoices and follow-ups every 30 days, and generate posting/updating to the General Ledger with automated audit trail to source documents (OMB Circular A-129).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-6			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_050
Establish Receivables, Maintain and Update Account Information	05.02.060		To support the Debt Management function, the Revenue System must provide the capability to follow instructions provided in authoritative guidance: • Automatically age receivables as described in OMB Circular A-129; • Provide referral of payment history to Credit Reporting Bureaus (31 U.S.C. 3711); • Refer all applicable non-federal accounts receivable over 180 days to Treasury for Offset (DCIA of 1996); and • Generate report of accounts receivable for debts in excess of $100,000 for approval or write-off (31 CFR Part 902).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-7				Establish_AR_Maintain_Update_Account_Information_051

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.061	D	Deleted: To support the Debt Management function, the Revenue System must provide the capability to provide information on the age of receivables to allow for management and prioritization of collection activities. This is to include aging information on individual receivables and on a summary basis, such as by customer, type of customer, fund, and general ledger account.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-8				Establish_AR_Maintain_Update_Account_Information_052
Establish Receivables, Maintain and Update Account Information	05.02.062		To support the Debt Management function, the Revenue System must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-14				Establish_AR_Maintain_Update_Account_Information_053
Establish Receivables, Maintain and Update Account Information	05.02.063	D	Deleted: To support the Debt Management function, the system must provide the capability to calculate and record the allowance for loss on accounts receivable based on agency-defined criteria, including percentage of gross book value of receivables within an age category, customer type, and receivable type. Losses on receivables should be recognized when it is more likely than not that the receivables will not be totally collected. The phrase more likely than not means more than a 50 percent chance of loss occurrence.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-17 Source: SFFAS-1, Mar 93,; Source Date: 3/1/1993; Source Number: Para 44	Source: DoDFMR Vol 4,; Source Date: 11/1/2009; Source Number: Ch 3, para 030406.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish _AR _Maintain _Update _Account _Information _023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.064		To support the Debt Management function, the Revenue System must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following: • In Forbearance or in Formal Appeals Process; • In Foreclosure; • In Wage Garnishment; • Rescheduled; • Current; • Waived/un-waived; • Eligible for Referral to Treasury for Offset; • Referred to Treasury for Offset; • Eligible for Internal Offset; • Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-servicing; • Referred to Treasury for cross-servicing; • Referred to private collection agency; • Referred to Department of Justice [with tracked cases by code and date]; • Offset; • Suspended; • Compromised; • Currently not collectible (written off, but not yet closed out); • Written-off; and • Closed Out.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-21			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_055
Establish Receivables, Maintain and Update Account Information	05.02.065		To support the Debt Management function, the Revenue System must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-23			Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_056

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Establish Receivables, Maintain and Update Account Information	05.02.066		To support the Debt Management function, the Revenue System should provide the capability to support ability to capture free form notes (i.e., comments from phone messages) by date and to retrieve comments by date.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-25		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_057
Establish Receivables, Maintain and Update Account Information	05.02.067		To support the Debt Management function, the Revenue System should provide the capability to provide a status code with user definable text values that can be used for monitoring and tracking accounts.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-26			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_058
Establish Receivables, Maintain and Update Account Information	05.02.068	D	Deleted: Obligations shall be recorded in the official accounting records at the time a legal obligation is incurred, or as close to the time of incurrence as is feasible. In no instance shall obligations be recorded any later than 10 calendar days following the day that an obligation is incurred (to include obligations incurred when invoices are overpaid or duplicate payments are made). Every effort shall be made to record an obligation in the month incurred.		Source: DoDFMR Vol 03, Ch 08; Source Date: 9/1/2009; Source Number: 080301.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_059

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.069		The system must record, as accounts receivable, uncollected amounts earned from reimbursable sales.		Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030303		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_060
Establish Receivables, Maintain and Update Account Information	05.02.070	C	**Lump-sum collections by offset from current pay or salary, unless voluntary, cannot exceed the percentages specified in Volume 7A, Chapter 50, Volume 7B, Chapter 28, and Volume 8, Chapter 8 of this Regulation, and other applicable regulations.**		Source: DoDFMR Vol 5, Ch 28; Source Date: 9/10/2011; Source Number: 280305			Establish_AR_Maintain_Update_Account_Information_061
Establish Receivables, Maintain and Update Account Information	05.02.071	A	**The system shall have the capability to record an unfilled customer order for a reimbursable agreement.**		Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030502.A			Establish_AR_Maintain_Update_Account_Information_063
Establish Receivables, Maintain and Update Account Information	05.02.072	A	**The system shall have the capability to generate approved customer refunds by document or by line item detail.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-30□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-10				Establish_AR_Maintain_Update_Account_Information_064

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.073	A	**The system shall not assess interest until the due date for payment of indebtedness has passed, unless otherwise established in a legally binding document.**		Source: DoDFMR Vol 10, Ch 18; Source Date: 12/1/2010; Source Number: 180903			Establish_AR_Maintain_Update_Account_Information_065
Establish Receivables, Maintain and Update Account Information	05.02.074	A	**The system shall apply administrative costs to only delinquent debts (i.e., debts not paid for 30 or more days from the date the demand letter was mailed).**		Source: DoDFMR Vol 10, Ch 18; Source Date: 12/1/2010; Source Number: 180905			Establish_AR_Maintain_Update_Account_Information_066
Establish Receivables, Maintain and Update Account Information	05.02.075	A	**The system shall have the capability to store amounts owed to Federal Entities to include base charges, surcharges, and administrative charges.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-03				Establish_AR_Maintain_Update_Account_Information_067
Establish Receivables, Maintain and Update Account Information	05.02.076	A	**The system shall provide the user the capability to suspend collection action when a contractual debt is in dispute.**		Source: DoDFMR Vol 10, Ch 18; Source Date: 12/1/2010; Source Number: 180704			Establish_AR_Maintain_Update_Account_Information_068
Establish Receivables, Maintain and Update Account Information	05.02.077	A	**The system shall provide an authorized user the capability to establish an obligation for receivables.**		Source: DoDFMR Vol 03, Ch 08; Source Date: 9/1/2009; Source Number: 080301.A			Establish_AR_Maintain_Update_Account_Information_069

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.078	A	**The Intra-Governmental (IG) order, along with other data required by the order, shall contain: A. Business Partner Network (BPN) Number. B. The common agreement number (order number). C. The appropriate Treasury Account Symbol (TAS) for both Trading Partners. If multiple TAS are included on one order, specify amounts for each TAS, as appropriate. D. The Business Event Type Code (BETC) for both Trading Partners. E. The amounts to accrue, advance, or disburse. F. Federal/Non-Federal Indicator. G. Buyer Entity Code (Elimination Entity Code) H. The amount and method of payment. I. An alternate dispute resolution clause. J. Effective date and duration of the agreement to include the expiration of the funding source. K. The method and frequency of reporting (revenue and expenses) . L Termination clause if applicable. M. Contracting Officer point of contact information. N. Provisions for advanced payments and method of liquidating of such advance.**	Source: I TFM 2007-03, Attachment 1; Source Date: 10/1/2006; Source Number: III.D, VI.A.1-3 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-08/09; PME-02;PMD-45	Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: Fig 24-4			Establish_AR_Maintain_Update_Account_Information_070

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Generate Bills/Statements	05.03.001		To support the Receivables and Billing process, the Core financial system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: • Percentage of work completed • Accrued expenditures • Actual costs incurred (direct and indirect using data from the cost management system). Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number; and • Date due.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-07		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_001
Generate Bills/Statements	05.03.002		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-6 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-14		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_002
Generate Bills/Statements	05.03.003		To support the Receivable Management Process, the Revenue System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as IPAC. Provide supporting data to agencies billed which can be used to verify the charges.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-6	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030504.C, .D	Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_003

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Generate Bills/Statements	05.03.005		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-19		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_004
Generate Bills/Statements	05.03.006		To support the Receivables and Billing process, the Core financial system must provide automated functionality to derive the bill date from the system date and allow for override.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-7□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-15		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.007		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate Customer Account Statements. Parameters include customer type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes: • Statement date • Customer ID number • Customer name • Customer address • Customer contact name • Agency name • Agency contact name • Agency contact phone number • Agency contact email address • Balance brought forward • Receivables established (including due dates) • Interest • Penalties • Administrative costs • Adjustments made • Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were applied) • Outstanding receivable balance. Provide agency the option to generate customer statements in Excel format.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-24			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_006
Generate Bills/Statements	05.03.009		To support the Debt Management process, the Core financial system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-15 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-06				Generate_Bills_And_Statements_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.011		To support the Debt Management process, the Core financial system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-24 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-07				Generate_Bills_And_Statements_008
Generate Bills/Statements	05.03.012		To support the Receivables and Billing process, the Core financial system must provide automated functionality to customize the text and data elements to be displayed on system-generated bills, by customer type, receivable type, or billing method. For example, an IPAC bill for the sale of goods and services would need to contain different supporting text than a bill to an employee for an overpayment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-11		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_009
Generate Bills/Statements	05.03.013		To support the Receivables and Billing process, the Core financial system must provide automated functionality consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-8 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-17			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_010
Generate Bills/Statements	05.03.014		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-05				Generate_Bills_And_Statements_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.015		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number • Date due.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-06			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_012
Generate Bills/Statements	05.03.016		To support the Receivables and Billing process, the Core financial system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-08		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_013
Generate Bills/Statements	05.03.017		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-09		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_014
Generate Bills/Statements	05.03.018		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to third party payers as responsible debtors.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-10			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_015
Generate Bills/Statements	05.03.019		To support the Receivables and Billing process, the Core financial system must provide automated functionality to include advances and prior collections received on bills.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-13				Generate_Bills_And_Statements_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.020		To support the Receivables and Billing process, the Core financial system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill and provide a description of each.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-12		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_017
Generate Bills/Statements	05.03.021		To support the Receivables and Billing process, the Core financial system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-18			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_018
Generate Bills/Statements	05.03.022		To support the Receivables and Billing process, the Core financial system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or a when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-20			Prospect-to-Order	Generate_Bills_And_Statements_019
Generate Bills/Statements	05.03.023		To support the Receivable Management Process, the Revenue System must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RMP-3		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.025		To support the Bill Generation function, the Revenue System must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: • Percentage of reimbursable obligations, accrued expenditures or costs; • Fee schedules for goods or services provided; and • Payment schedules or other agreements with other entities.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-1			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_021
Generate Bills/Statements	05.03.026	D	Deleted: To support the Bill Generation function, the Revenue System must provide the capability to automatically calculate additional customer charges (e.g., interest) using user-defined criteria and automatically generate separate line item to reflect charges on the bill.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-2				Generate_Bills_And_Statements_022
Generate Bills/Statements	05.03.027		To support the Bill Generation function, the Revenue System must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-4		Confirm Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_023
Generate Bills/Statements	05.03.028		To support the Bill Generation function, the Revenue System must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-5			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_024
Generate Bills/Statements	05.03.029		To support the Bill Generation function, the Revenue System must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-9			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.030		To support the Bill Generation function, the Revenue System must provide the capability to allow adjustments to billing data prior to billing.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-10			Prospect-to-Order	Generate_Bills_And_Statements_026
Generate Bills/Statements	05.03.031		To support the Bill Generation function, the Revenue System must provide the capability to store billing supporting information.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-12		Confirm Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_027
Generate Bills/Statements	05.03.032		To support the Bill Generation function, the Revenue System must provide the capability to perform on-line "drill downs" from general ledger summary balances to detail transactions and referenced documents.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Generate_Bills_And_Statements_028
Generate Bills/Statements	05.03.033		To support the Bill Generation function, the Revenue System must provide the capability to issue credit bills when merchandise is returned.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-14		Issue Credit Memo		Generate_Bills_And_Statements_029
Generate Bills/Statements	05.03.034		To support the Bill Generation function, the Revenue System must provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-15		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_030
Generate Bills/Statements	05.03.035		To support the Bill Generation function, the Revenue System must provide the capability to generate recurring billings with pre-defined customer and amount information.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-16		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_031

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.036		To support the Bill Generation function, the Revenue System should provide the capability to sort and summarize billing line item information, using user-defined criteria.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-17		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_032
Generate Bills/Statements	05.03.037		To support the Bill Generation function, the Revenue System should provide the capability to allow customers to access their bills via the Internet.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-18		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_033
Generate Bills/Statements	05.03.038		To support the Bill Generation function, the Revenue System should provide the capability to produce billing statements with tear-off portion, Magnetic Ink Character Recognition (MICR)-encoded to facilitate a lockbox operation.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BG-19		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_034
Generate Bills/Statements	05.03.039		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture a unique bill number and a bill date on system-generated bills.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-16				Generate_Bills_And_Statements_038
Generate Bills/Statements	05.03.040	A	**The system shall provide an automated capability to send customers electronic bills.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-11 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-03				Generate_Bills_And_Statements_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.041	A	**The system shall have the capability to record multiple standard accounting classification structures for collections and disbursements on each billing document.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-12□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-11				Generate_Bills_And_Statements_036
Generate Bills/Statements	05.03.042	A	**The system shall provide the capability to establish minimum billing thresholds, by customer, to prevent billing small amounts and shall provide the capability to generate a bill if the billing threshold has not been exceeded for a specified period of time.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMB-09				Generate_Bills_And_Statements_037
Record Collections	05.04.003		To support the Collections and Offsets process, the Core financial system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-1□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-04	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030308	Apply Collection		Record_Collections_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.008		To support the Collections and Offsets process, the Core financial system must provide automated functionality to capture the following additional information on collections: • Vendor/customer ID number and name • Deposit number • Deposit date • Deposit confirmation date • Obligation reference number • Reimbursable agreement reference number • Advance reference number • Payment reference number • Source (Cash, Electronic Fund Transfer (EFT), Check, Money order, Credit card, Intra-governmental Payment and Collection (IPAC), SF 1081, Electronic file from bank, or Treasury Offset Program) • Comments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-01		Apply Collection		Record_Collections_002
Record Collections	05.04.010		To support the Collection Process, the Revenue System must provide the capability to apply collections to more than one receivable.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-5		Apply Collection		Record_Collections_003
Record Collections	05.04.011		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-2 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.014		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections received against receivables that were waived or written off.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_005
Record Collections	05.04.016		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation..	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-06			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_006
Record Collections	05.04.017	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture “Treasury Document #” on all transactions that impact the Fund Balance with Treasury (FBWT).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-11		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.022		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_008
Record Collections	05.04.023	D	This requirement was moved to 14.01.083, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Collections	05.04.024		To support the Collection Process, the Revenue System must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce "or liquidate" cumulative payments and expenditures (e.g., upon the refund of erroneous payments).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-3		Apply Collection		Record_Collections_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.025		To support the Collection Process, the Revenue System must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, Agency Locator Code (ALC) code, Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) and accomplish date.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-4			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_011
Record Collections	05.04.026		To support the Collection Process, the Revenue System must provide the capability to re-open closed accounts to record collections after a waiver or write-off of a receivable has been recorded.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-6			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_012
Record Collections	05.04.027		To support the Collection Process, the Revenue System must provide the capability to process SF-5515 debit vouchers, SF 215, charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-7		Apply Collection		Record_Collections_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.028		To support the Collection Process, the Revenue System must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-8			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_014
Record Collections	05.04.029		To support the Collection Process, the Revenue System must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: • Account number unique to each transaction or reference (not just unique to customer); • Account balance; • Associated customer ID number; • Date due and age of accounts receivable; • Accounting classification code strip; and • Reimbursable order number, where applicable.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-9		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Record_Collections_015
Record Collections	05.04.030		To support the Collection Process, the Revenue System must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-10				Record_Collections_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.031		To support the Collection Process, the Revenue System must provide the capability to apply collections to a hierarchy of debts.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-11		Apply Collection		Record_Collections_017
Record Collections	05.04.032	D	Deleted: To support the Collection Process, the Revenue System must provide the capability to create a deposit record for a deposit ticket. Info must include: • Deposit ticket number (should be able to accommodate an agency assigned number and the Treasury assigned number); • Deposit ticket date; • Deposit ticket amount; • ALC; • Entry date; • Treasury confirmation date; • User ID – for establishing ticket; and • User ID – for closing ticket.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-12		Apply Collection		Record_Collections_018
Record Collections	05.04.033		To support the Collection Process, the Revenue System must provide the capability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-14			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_019

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.034		To support the Collection Process, the Revenue System must provide the capability to automatically record collections by downloading data (lockbox, collection agency, Department of Justice (DOJ), Treasury).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-15			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_20
Record Collections	05.04.035		To support the Collection Process, the Revenue System must provide the capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CP-16			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Collections_021
Record Collections	05.04.036		The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately re-estimated and re-established.		Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030406.C			Record_Collections_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Collections	05.04.037	A	**The system shall provide an authorized user with the capability to accept and process collections representing indebtedness in cash or other recognizable forms of credit payable upon demand.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100202.C			Record_Collections_023
Record Collections	05.04.038	A	**The system shall reduce established receivables and update the general ledger when recording cash collections.**		Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030502.D			Record_Collections_024
Record Collections	05.04.039	A	**The system shall provide an authorized user at a performing entity with the capability to reverse the filled customer order uncollected (i.e., earnings) and record a filled customer order collected upon receipt of a collection voucher.**		Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030502.C			Record_Collections_025
Record Collections	05.04.040	A	**The system shall provide an authorized user with the capability to reverse a write-off, re-establish a receivable and record a collection against the receivable, when the collection is received on a CNC (currently not collectable) or closed out receivable and remits funds to the DMO, ARO or DoD Component.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMD-05	Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030407.C.4			Record_Collections_026
Manage Delinquent Debt	05.05.002		To support the Debt Management function, the Revenue System must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-9				Manage_Delinquent_Debt_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Manage Delinquent Debt	05.05.005		To support the Debt Management process, the Core financial system must provide automated functionality to Generate IRS form 1099-C in accordance with IRS instructions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-21 Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-18				Manage_Delinquent_Debt_002
Manage Delinquent Debt	05.05.006		To support the Debt Management process, the Core financial system must provide automated functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges. The system must also maintain data to monitor closed accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-11 Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-12			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Manage_Delinquent_Debt_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Manage Delinquent Debt	05.05.007		To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-16 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-10				Manage_Delinquent_Debt_004
Manage Delinquent Debt	05.05.008		To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system shall recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense shall be separately shown.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 40			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Manage_Delinquent_Debt_005
Manage Delinquent Debt	05.05.010		To support the Debt Management process, the Core financial system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the Debt Collection Improvement Act (DCIA).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-15				Manage_Delinquent_Debt_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Manage Delinquent Debt	05.05.011		To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-14				Manage_Delinquent_Debt_007
Manage Delinquent Debt	05.05.012		To support the Debt Management function, the Revenue System must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-10				Manage_Delinquent_Debt_008
Manage Delinquent Debt	05.05.013		To support the Debt Management function, the Revenue System must provide the capability to for accounts referred to the Department of Justice, to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-13				Manage_Delinquent_Debt_009
Manage Delinquent Debt	05.05.014		To support the Debt Management function, the Revenue System must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-19				Manage_Delinquent_Debt_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Manage Delinquent Debt	05.05.015		To support the Debt Management function, the Revenue System must provide the capability to support storage and retrieval of history of demand letters and dates by account.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-20				Manage_Delinquent_Debt_011
Manage Delinquent Debt	05.05.016		To support the Debt Management function, the Revenue System must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment - default/summary/consent, reason returned by Department of Justice, amount outstanding and amount collected.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DM-22				Manage_Delinquent_Debt_012
Manage Delinquent Debt	05.05.017		To support the Debt Management process, the Core financial system must provide automated functionality to maintain data on receivables that have been waived or written-off.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: RMC-13				Manage_Delinquent_Debt_018
Manage Delinquent Debt	05.05.018	A	**The system shall provide a capability for an authorized user to create, approve and submit a Pay Adjustment Authorization, to a military pay processing center to recover delinquent debt.**		Source: DoDFMR Vol 05, Ch 28; Source Date: 9/1/2010; Source Number: 280402.E			Manage_Delinquent_Debt_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Manage Delinquent Debt	05.05.019	A	**The system shall provide the capability to submit a Request for Recovery of Debt Due the United States by Salary Offset to a civilian pay processing center to recover delinquent debt with the following information: 1. The principal amount of the debt, 2. The interest accrued as of the date of referral, 3. The administrative costs incurred as of the date of referral, 4. The penalty assessed as of the date of referral, 5. The interest rate applicable to the debt, 6. The date of delinquency. The transferring activity or organization also shall state its opinion as to whether further interest, penalties, and administrative costs should be waived.**		Source: DoDFMR Vol 08, Ch 08; Source Date: 9/1/2008; Source Number: 080308.E			Manage_Delinquent_Debt_014
Manage Delinquent Debt	05.05.020	A	**The system shall provide the capability to include in the initial demand letter, a complete explanation of the debtor's rights, responsibilities, and charges that may be levied.**		Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030405.A			
Manage Delinquent Debt	05.05.021	A	**The system shall provide an authorized user the capability to waive interest, less than an established amount, on a case by case basis.**		Source: DoDFMR Vol 10, Ch 18; Source Date: 12/1/2010; Source Number: 180906			Manage_Delinquent_Debt_016
Manage Delinquent Debt	05.05.022	A	**The system must match the liabilities being written off to the obligations at the detail line item level.**		Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030407.B			Manage_Delinquent_Debt_017

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	05.06.001		The system must capture and report receivables from federal entities separately from receivables from nonfederal entities.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 42	Source: DoDFMR Vol 04, Ch 03; Source Date: 9/1/2009; Source Number: 030102		Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_001
Reporting	05.06.004		The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 61	Source: DoDFMR Vol 04, Ch 05; Source Date: 6/1/2009; Source Number: 050401.B		Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_002
Reporting	05.06.005		For an entity that provides goods or services to the public or another government entity, the system shall support financial statement disclosure of the full cost or market pricing guidelines with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance.	Source: OMB Circular A-25 Revised; Source Date: ; Source Number: paragraph 6. d□Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 46 (a)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_003
Reporting	05.06.006	D	Deleted: For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 46 (b)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	05.06.007	D	Deleted: For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 46 (c)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_005
Reporting	05.06.008	D	Deleted: For an entity that provides goods or services to the public or another government entity, the system must disclose in its financial statements the full amount of the expected loss when specific goods are made to order under a contract, or specific services are produced to order under a contract, and a loss on the contract is probable and measurable.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 46 (d)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_006
Reporting	05.06.009	D	This requirement was moved to 14.05.025, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	05.06.010		To support the Internal and External Reporting function, the Revenue System must be able to support provision (to Core Financial System or directly) of data electronically using Government Online Accounting Link System (GOALS) II as required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on Receivables.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-2 Source: TFM Transmittal Letter No. 636, TFM Volume 1,.Part 1, Chapter 2000, Section 2045.10; Source Date: ; Source Number:		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_008
Reporting	05.06.011	D	This requirement was moved to 14.02.091, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.012		To support the Internal and External Reporting function, the Revenue System must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-4			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_010
Reporting	05.06.013	D	This requirement was moved to 14.05.026, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.014	D	This requirement was moved to 14.01.084, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	05.06.015		To support the Internal and External Reporting function, the Revenue System must be able to identify government, including inter- and intra- agency transactions and non-government revenues and expenses to support preparation of external reports.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-7			Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_013
Reporting	05.06.016	D	Deleted: To support the Internal and External Reporting function, the Revenue System must be able to produce report of transaction level details for the Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) totals on the Financial Management Service (FMS) Form 224, Statement of Transactions.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-8		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_014
Reporting	05.06.017	D	This requirement was moved to 14.05.027, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.018	D	This requirement was moved to 14.05.028, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.019	D	Deleted: To support the Internal and External Reporting function, the Revenue System must be able to support reporting of FACTS I and FACTS II data as required by the core financial management system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_017

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	05.06.020	D	This requirement was moved to 14.05.029, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.021		To support the Internal and External Reporting function, the Revenue System must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_019
Reporting	05.06.022	D	This requirement was moved to 14.02.092, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.023	D	This requirement was moved to 14.05.030, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.024	D	This requirement was moved to 14.05.031, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.025	D	This requirement was moved to 14.05.032, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	05.06.026	D	This requirement was moved to 14.05.033, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.027	D	This requirement was moved to 14.05.034, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Reporting	05.06.028		To support the Internal and External Reporting function, the Revenue System should provide the capability to report on collection statistics by customer and agency during a reporting period.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-20		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_026
Reporting	05.06.029		To support the Internal and External Reporting function, the Revenue System should provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-21		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Customer Order Options	05.07.001		To support Customer Order Options, the Revenue System must provide the capability to process and track orders to determine order status and allow for detailed (by customer) and batched information required in RO-1 (see requirement 05.08.01). In a non-exchange revenue transaction, collect the same data a customer order provides in an exchange revenue transaction (see examples of non-exchange revenues). Customer order data is to be retained to capture an order's entire history for handling inquiries and providing an audit trail. OMB's Business Rules for Intragovernmental Transactions, (M-07-03), requirements must also be supported (i.e., providing DUNS numbers, order numbers, standard data elements for billing records, and others). Also, customer order data is to be filed in accordance with National Archives and Records Administration (NARA) regulations for the required time frames based on the type of record and activity.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CO-1		Monitor Contract or Order Performance		Customer_Order_Options_001
Customer Order Options	05.07.002		To support Customer Order Options, the Revenue System must provide the capability to ensure that order fulfillment and revenue can be associated with a specific Intragovernmental order, the seller must capture the buyer's Intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CO-2		Monitor Contract or Order Performance		Customer_Order_Options_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Customer Order Options	05.07.003		To support Customer Order Options, the Revenue System should provide the capability to receive customer orders via Internet.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CO-3			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_003
Customer Order Options	05.07.004		To support Customer Order Options, the Revenue System should provide an integrated customer management relationship to establish a single view of account information.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CO-4		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Remittance Options	05.08.001		To support revenue tracking and various methods of payment of the Remittance Options function, the Revenue System must provide the capability to maintain a customer record at the individual document level capturing: • Unique Order Sequence ID; • Agency Location Code (ALC) for Deposit transactions for Federal customers only; • ALC at the transaction level for Federal customers only; • Treasury Appropriation Fund Symbol (TAFS); • Data elements required in OMB "Business Rules for Intragovernmental Transactions", (M-07-03); • Customer name; • Customer ID number; • Taxpayer Identification Number (TIN); • Customer addresses, i.e., physical, mailing, email and billing; • Contact name; • Contact telephone number; • Federal vs. Non-Federal indicator; • Six-digit Trading Partner code; • IRS 1099-C indicator (For non-Federal Account s Receivable needed in case of debt write-off); • Comment field; • Date of last update; • User ID of last update; • Order Type Indicator (i.e., walk up; phone; fax; electronic; mail); • Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account); • Amount received; • Date of each payment received; • Unfilled Customer Orders (for use when funds are received with a delay in filling the customer's order); • custodial or non-custodial; •	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RO-1		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Remittance_Options_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			Exchange or non-exchange; and • Date order filled.					
Remittance Options	05.08.002		To support Remittance Options, the Revenue System should provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RO-2				Remittance_Options_002
Remittance Options	05.08.003		To support Remittance Options, the Revenue System should provide the capability to create and maintain a "Personalized Page" that allows users to access and track program specific information including information on payment options, amounts due, payment history and laws mandating reason for and use of payment.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RO-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Remittance_Options_003
Cashier Function	05.09.001		To support the Cashier Function, the Revenue System must provide the capability to identify the TAFS for which the deposit is being made.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CF- 1		Apply Collection		Cashier_Function_001
Cashier Function	05.09.002		To support the Cashier Function, the Revenue System must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CF-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cashier Function	05.09.003	D	Deleted: To support the Cashier Function, the Revenue System must provide the capability to recognize and record advance payments received.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CF-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_003
Cashier Function	05.09.004		To support the Cashier Function, the Revenue System must provide the capability to recognize and record cash donations as non-exchange revenue.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CF-4			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_004
Cashier Function	05.09.005		To support the Cashier Function, the Revenue System must provide the capability to perform transaction cross-referencing in which a user can perform a query to locate the details of associated transactions in the processing "chain" (e.g., querying on a receivable would provide any associated cash receipts).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CF-5		Update Receivable Information		Cashier_Function_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cashier Function	05.09.006		To support the Cashier Function, the Revenue System must provide the capability to track funds at various levels based on required elements of the accounting classification and project/program accounting structure.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: CF-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_006
Proprietary and Budgetary Accounting Functions	05.10.001		To support Proprietary and Budgetary Accounting functions of the United States Standard General Ledger (USSGL), the Revenue System must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others. • Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting). • For services, revenue should be recognized when the services are performed. • For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract. • For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the customer.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.002		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_002
Proprietary and Budgetary Accounting Functions	05.10.003		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Proprietary and Budgetary Accounting Functions	05.10.004		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_004
Proprietary and Budgetary Accounting Functions	05.10.005	D	Deleted: To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue when the entity establishes a specifically identifiable, legally enforceable claim to cash or other assets, to the extent that the collection is probable and reasonably measurable.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-5			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_005

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS							DFAS 7900.4-M, Vol. 05	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Proprietary and Budgetary Accounting Functions	05.10.006		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System shall measure taxes and duties on the cash basis, and the cash basis amount(s) shall be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest shall be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the "accrual adjustment" necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-6		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.007		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-exchange revenue, the following must be disclosed: • Basis of Accounting; • Factors affecting the ability to collect (e.g., non-voluntary collections are more difficult than donated ones); • Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved; • Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts; • Cumulative cash collections and refunds by year and type.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-7		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_007
Proprietary and Budgetary Accounting Functions	05.10.008		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-8		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.009		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for fines and penalties - the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-9				Proprietary_And_Budgetary_Accounting_Functions_009
Proprietary and Budgetary Accounting Functions	05.10.010		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-10		Generate Pro Forma Entries for Donation		Proprietary_And_Budgetary_Accounting_Functions_010
Proprietary and Budgetary Accounting Functions	05.10.011		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the Revenue System either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-11			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.012	D	This requirement was moved to 14.02.093, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Proprietary and Budgetary Accounting Functions	05.10.013		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must establish interface with core system for updates of advances from accounts in the core system, as well as related billings and accounts receivable data. The Revenue System must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_013
Proprietary and Budgetary Accounting Functions	05.10.014		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-14			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_014

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deposit Account Function	05.11.001		To support the Deposit Account Function, the Revenue System must provide the capability to create a new deposit account (escrow account) record with data element fields required in RO-1 (see requirement 05.08.01) to record account history and activity.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-1			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_001
Deposit Account Function	05.11.002		To support the Deposit Account Function, the Revenue System must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deposit Account Function	05.11.003		To support the Deposit Account Function, the Revenue System must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_003
Deposit Account Function	05.11.004		To support the Deposit Account Function, the Revenue System must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-4			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_004
Deposit Account Function	05.11.005	D	This requirement was moved to 14.05.035, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deposit Account Function	05.11.006		To support the Deposit Account Function, the Revenue System must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_006
Deposit Account Function	05.11.007		To support the Deposit Account Function, the Revenue System must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_007
Deposit Account Function	05.11.008		To support the Deposit Account Function, the Revenue System must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges shall be automatically assigned by the system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-8				Deposit_Account_Function_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Transaction Validation	05.12.001		To support the Transaction Validation activity, the Revenue System must provide the capability to comply with USSGL posting rules and update appropriate documents and any related tables, when accounting transactions are recorded in a subsidiary ledger within the Revenue System. Use standard transactions when recording accounting events.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-1			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_001
Transaction Validation	05.12.002	D	This requirement was moved to 14.05.036, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.003	D	This requirement was moved to 14.02.094, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.004		To support the Transaction Validation activity, the Revenue System must provide the capability to enable users to selectively require, omit, or set a default value for individual accounting classification elements.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-4		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Revenue_AR_Transaction_Validation_004
Transaction Validation	05.12.005	D	This requirement was moved to 14.05.037, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Transaction Validation	05.12.006		To support the Transaction Validation activity, the Revenue System must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-6				Revenue_AR_Transaction_Validation_006
Transaction Validation	05.12.007	D	This requirement was moved to 14.01.085, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.008	D	This requirement was moved to 14.01.086, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.009	D	This requirement was moved to 14.01.087, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.010		To support the Transaction Validation activity, the Revenue System must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Transaction Validation	05.12.011	D	This requirement was moved to 14.05.038, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.012	D	This requirement was moved to 14.05.039, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.013	D	This requirement was moved to 14.02.095, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.014	D	This requirement was moved to 14.05.040, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.015	D	This requirement was moved to 14.05.041, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.016	D	This requirement was moved to 14.05.042, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.017	D	This requirement was moved to 14.05.043, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Transaction Validation	05.12.018	D	This requirement was moved to 14.02.096, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.019	D	This requirement was moved to 14.02.097, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.020		To support the Transaction Validation activity, the Revenue System must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-20			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_020
Transaction Validation	05.12.021	D	This requirement was moved to 14.02.098, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.022	D	This requirement was moved to 14.01.088, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.023		To support the Transaction Validation activity, the Revenue System must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-23		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Transaction Validation	05.12.024	D	This requirement was moved to 14.03.073, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.025	D	This requirement was moved to 14.05.044, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.026		To support the Transaction Validation activity, the Revenue System should provide the capability to allow the user to relate memorandum accounts with budgetary and proprietary accounts in the definition of a standard transaction.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-26		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_026
Transaction Validation	05.12.027	D	This requirement was moved to 14.02.099, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Transaction Validation	05.12.028	D	Deleted: To support the Transaction Validation activity, the Revenue System should provide the capability to calculate progress payments to foreign vendors based on current exchange rates.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-28		Manage Liabilities	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Revenue_AR_Transaction_Validation_028

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Transaction Validation	05.12.029	A	**The system shall provide the capability to identify a Pre-Validation ID cited on each non-Supply and Receivable TBO transaction to match against the Pre-Validation ID referenced in the Accrued Expenditures Unpaid record.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110215; 111404.A.1; 111405.A.1			Revenue_AR_Transaction_Validation_029
Revenue Recognition	05.13.001		To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RR-1			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_Recognition_001
Revenue Recognition	05.13.002		To support the Revenue Recognition function, the Revenue System must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RR-2		Generate Pro Forma Entries for Revenue Collections		Revenue_Recognition_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Revenue Recognition	05.13.003		To support the Revenue Recognition function, the Revenue System must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RR-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_Recognition_003
Revenue Recognition	05.13.004		To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RR-4		Generate Pro Forma Entries for Revenue Collections		Revenue_Recognition_004
Revenue Recognition	05.13.005		To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RR-5		Generate Pro Forma Entries for Advance Received Collection		Revenue_Recognition_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Revenue Recognition	05.13.006		To support the Revenue Recognition function, the Revenue System must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: RR-6		Generate Pro Forma Entries for Previously Unidentified Revenue Collection		Revenue_Recognition_006
Revenue Estimation	05.14.001		To support Revenue Estimation, the Revenue System must provide the capability to support the export of historical data for use in revenue forecasting.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: REA-1			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Revenue_Estimation_001
Revenue Estimation	05.14.002		To support Revenue Estimation, the Revenue System should provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: REA-2		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_002
Revenue Estimation	05.14.003		To support Revenue Estimation, the Revenue System should provide the capability to establish a baseline of revenue collections in comparison to potential revenue.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: REA-3		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Automated Reconciliation	05.15.001	D	This requirement was moved to 14.05.045, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Automated Reconciliation	05.15.002		To support the Automated Reconciliation function, the Revenue System must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, Standard General Ledger (SGL) accounts or pro-forma.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AR-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Automated_Reconciliation_002
Performance Measurement	05.16.001		To support the Performance Measurement function, the Revenue System must provide the capability to meet Government Performance and Results Act (GPRA) requirements and link to an agency's strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: PM-1		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_001
Performance Measurement	05.16.002		To support the Performance Measurement function, the Revenue System must provide the capability to perform trend analyses across periods and fiscal years.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: PM-2		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Performance Measurement	05.16.003		To support the Performance Measurement function, the Revenue System should provide the capability to track actual performance against established standards and to calculate variances for both system users and organization.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: PM-3		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_003
Performance Measurement	05.16.004		To support the Performance Measurement function, the Revenue System should provide the capability to collect cost information of performing collection activities.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: PM-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Performance_Measurement_004
Audit Trail	05.17.001	D	This requirement was moved to 14.01.089, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Audit Trail	05.17.002	D	This requirement was moved to 14.01.090, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Audit Trail	05.17.003	D	Deleted: To support the Audit Trail function, the Revenue System must provide the capability to select items for review based on user-defined criteria by type of transaction (e.g., by receivable transactions, debtor, date range). For example, to select items for financial statement audits.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-3		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trail	05.17.004		To support the Audit Trail function, the Revenue System should provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-4		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_004
Audit Trail	05.17.005		To support the Audit Trail function, the Revenue System should provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-5			Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Revenue_AR_Audit_Trail_005
On-Line Query Capability	05.18.001	D	This requirement was moved to 14.05.046, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
On-Line Query Capability	05.18.002		To support On-Line Query Capability, the Revenue System must provide the capability to report the amount totals by type of fee and date range.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
On-Line Query Capability	05.18.003		To support On-Line Query Capability, the Revenue System must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_003
On-Line Query Capability	05.18.004	D	This requirement was moved to 14.05.047, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
On-Line Query Capability	05.18.005		To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account history by account number and date range.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_005
On-Line Query Capability	05.18.006		To support On-Line Query Capability, the Revenue System must provide the capability to produce customer inquiry history by deposit account number or receivable number.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-6			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Online_Query_Capability_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
On-Line Query Capability	05.18.007		To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account transactions in a monthly deposit account statement format for the each month.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-7		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Online_Query_Capability_007
On-Line Query Capability	05.18.008		To support On-Line Query Capability, the Revenue System must provide the capability to provide deposit ticket (SF 215) and debit voucher (SF 5515) number or amount.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_008
On-Line Query Capability	05.18.009		To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of account activity (billing, collection, and adjustment) by customer and receivable.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_009
On-Line Query Capability	05.18.010		To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of miscellaneous cash receipts (applied to any Treasury fund symbol) by customer, when identified, and by accounting period.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_010
On-Line Query Capability	05.18.011	D	This requirement was moved to 14.05.048, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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On-Line Query Capability	05.18.012	D	This requirement was moved to 14.02.100, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.001	D	This requirement was moved to 14.05.049, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.002	D	This requirement was moved to 14.05.050, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.003	D	This requirement was moved to 14.05.051, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.004	D	This requirement was moved to 14.05.052, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.005	D	This requirement was moved to 14.05.053, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.006	D	This requirement was moved to 14.05.054, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Ad-Hoc Query Capability	05.19.007	D	This requirement was moved to 14.04.031, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.008	D	This requirement was moved to 14.05.055, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.009	D	This requirement was moved to 14.05.056, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Ad-Hoc Query Capability	05.19.010		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to facilitate customer query and self-service capability subsequent to customer verification and clearance.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_010
Records Retention	05.20.001	D	This requirement was moved to 14.03.074, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Records Retention	05.20.002	D	This requirement was moved to 14.03.075, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Requirements	05.21.001		To support Interface requirements, the Revenue System must provide the capability to produce reports and transmittable files to meet the relevant Application Program Interface specified by the core financial system. Interface information must include: • Cash refund information capturing who and why; • Receipt, collection, and billing information capturing what, when and what for; • Deposit information required by the National Automated Clearing House Association; • Receivable aging information; • Uncollectible receivables/bad debt information; • Balance of advances from others; • RA limits to make sure billings do not exceed the RA; and • Cost related to reimbursable work not directly recorded in the acquisition or cost systems.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Interface_Requirements_001
Interface Requirements	05.21.002	D	Deleted: To support Interface requirements, the Revenue System must provide the capability to provide integration or appropriate interfaces between system modules and have the ability to simultaneously update or interface with the various systems or modules without the need for duplication	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_002
Interface Requirements	05.21.003	D	This requirement was moved to 14.05.057, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Requirements	05.21.004		To support Interface requirements, the Revenue System must provide the capability to interface with Cost and Acquisition Systems to update cost data needed for services performed under a Reimbursable Agreement (RA).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_004
Interface Requirements	05.21.005	D	This requirement was moved to 14.05.058, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Interface Requirements	05.21.006	D	This requirement was moved to 14.05.059, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Interface Requirements	05.21.007	D	This requirement was moved to 14.05.060, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Interface Requirements	05.21.008	D	This requirement was moved to 14.05.061, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.001	D	This requirement was moved to 14.04.032, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Security	05.22.002	D	This requirement was moved to 14.04.033, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.003	D	This requirement was moved to 14.04.034, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.004	D	This requirement was moved to 14.04.035, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.005	D	Deleted: To support the Security function, the Revenue System must provide the capability to maintain an audit logging capability to record access activity of every user and every terminal including: • Time and date of use; • Type of transaction; • All log- in/log-out attempts by user and workstation; • User submitted transactions; • Initiated processes; • System override events; and • Direct additions, changes or deletions to application maintained data.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_005
Security	05.22.006	D	This requirement was moved to 14.04.036, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Security	05.22.007	D	Deleted: To support the Security function, the Revenue System must provide the capability to allow the system administrator to restrict access to sensitive data elements such as social security numbers and banking information by named user, groups of users, or functional role.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_007
Security	05.22.008	D	This requirement was moved to 14.02.101, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.009	D	Deleted: To support the Security function, the Revenue System must provide the capability to limit access to data files and programs by individuals attempting to access them both through the system and through access methods external to the system for other than the data base administrator.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_009
Security	05.22.010	D	This requirement was moved to 14.04.037, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.011	D	This requirement was moved to 14.03.076, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.012	D	This requirement was moved to 14.07.032, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Security	05.22.013	D	This requirement was moved to 14.07.033, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.014	D	This requirement was moved to 14.05.062, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.015	D	This requirement was moved to 14.05.063, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.016	D	This requirement was moved to 14.03.077, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Security	05.22.017	D	This requirement was moved to 14.07.034, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

ACRONYMS

ALC	Agency Locator Code
CFR	Code of Federal Regulations
CVFR	Current Value of Funds Rate
DCIA	Debt Collection Improvement Act
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DOJ	Department of Justice
DUNS	Data Universal Numbering System
FACTS	Federal Agencies' Centralized Trial-Balance System
FFMIA	Federal Financial Management Improvement Act
ID	Identification
INS	Immigration and Naturalization Service
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
MICR	Magnetic Ink Character Recognition
NARA	National Archives and Records Administration
OMB	Office of Management and Budget
RA	Reimbursable Agreement
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger
SR	System Requirements
TAS	Treasury Account Symbol
TAS/TAFS	Treasury Account Symbol/Treasury Appropriation Fund Symbol
TIN	Taxpayer Identification Number
TROR	Treasury Report on Receivables
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 6, Managerial Cost Accounting

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 6 - Managerial Cost Accounting		
Req ID	**Change Type**	**Reason for Change**
06.02.009	**D**	**Duplicate of 06.05.017.**
06.02.010	**C**	**Requirement verbiage updated.**
06.02.017	**D**	**Duplicate of 06.02.016.**
06.02.025	**D**	**Requirement was a general policy statement and not a programmable function.**
06.02.038	**A**	**New Requirement**
06.02.039	**A**	**New Requirement**
06.02.040	**A**	**New Requirement**
06.02.041	**A**	**New Requirement**
06.02.042	**A**	**New Requirement**
06.02.043	**A**	**New Requirement**
06.02.044	**A**	**New Requirement**
06.02.045	**A**	**New Requirement**
06.02.046	**A**	**New Requirement**
06.02.047	**A**	**New Requirement**
06.02.048	**A**	**New Requirement**
06.02.049	**A**	**New Requirement**
06.02.050	**A**	**New Requirement**
06.02.051	**A**	**New Requirement**
06.02.052	**A**	**New Requirement**
06.02.053	**A**	**New Requirement**
06.02.054	**A**	**New Requirement**
06.02.055	**A**	**New Requirement**
06.02.056	**A**	**New Requirement**
06.02.057	**A**	**New Requirement**

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Req ID	Change Type	Reason for Change
06.02.058	A	New Requirement
06.02.059	A	New Requirement
06.02.060	A	New Requirement
06.02.061	A	New Requirement
06.02.062	A	New Requirement
06.02.063	A	New Requirement
06.02.064	A	New Requirement
06.02.065	A	New Requirement
06.02.066	A	New Requirement
06.02.067	A	New Requirement
06.02.068	A	New Requirement
06.03.010	D	Requirement was a general policy statement and not a programmable function.
06.03.018	D	Requirement was a general policy statement and not a programmable function.
06.03.022	C	Requirement verbiage updated.
06.03.024	D	Requirement was a general policy statement and not a programmable function.
06.03.025	D	Requirement was a general policy statement and not a programmable function.
06.03.026	D	Requirement was a general policy statement and not a programmable function.
06.03.027	D	Requirement was a general policy statement and not a programmable function.
06.03.028	D	Requirement was a general policy statement and not a programmable function.
06.03.029	D	Requirement was a general policy statement and not a programmable function.
06.03.030	A	New Requirement
06.03.031	A	New Requirement
06.03.032	A	New Requirement
06.03.033	A	New Requirement
06.03.035	A	New Requirement
06.03.036	A	New Requirement
06.04.024	A	New Requirement
06.04.025	A	New Requirement
06.04.026	A	New Requirement
06.04.027	A	New Requirement
06.04.028	A	New Requirement
06.04.029	A	New Requirement
06.04.030	A	New Requirement
06.04.031	A	New Requirement
06.05.002	D	Duplicate of 06.04.010.
06.05.009	C	Requirement verbiage updated.

VOLUME 6 - Managerial Cost Accounting		
Req ID	**Change Type**	**Reason for Change**
06.05.013	**D**	**Duplicate of 06.05.001.**
06.05.018	**A**	**New Requirement**
06.05.019	**A**	**New Requirement**
06.05.020	**A**	**New Requirement**
06.05.021	**A**	**New Requirement**
06.05.022	**A**	**New Requirement**
06.05.023	**A**	**New Requirement**
06.05.024	**A**	**New Requirement**
06.05.025	**A**	**New Requirement**
06.05.026	**A**	**New Requirement**
06.05.027	**A**	**New Requirement**
06.05.028	**A**	**New Requirement**
06.05.029	**A**	**New Requirement**
06.06.033	**A**	**New Requirement**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

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Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 06, Managerial Cost Accounting

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 06, Managerial Cost Accounting

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Managerial Cost Accounting financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Managerial Cost Accounting functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management systems with Managerial Cost Accounting functionality. It represents a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement

Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

MANAGERIAL COST ACCOUNTING INTRODUCTION

1. Reliable information on the cost of DoD programs, operations, and activities is crucial for effective management of the Department. Managerial cost accounting is especially important for fulfilling the objective of assessing an agency's operating performance. Therefore, cost accounting should be a fundamental part of an agency's financial management system and, to the extent practicable, should be integrated with other parts of the system. Cost accounting should use a basis of accounting, recognition, and measurement appropriate for the intended purpose (such as costing of goods to be sold to other parties or costing the operations of a DoD organization). Cost information developed for different purposes should be drawn from a common data source, and output reports should be reconcilable to each other.

2. Cost accounting systems should be fully integrated with other agency systems in order to eliminate unnecessary duplication of transaction entries and to share data elements without re-keying or reformatting. By its nature, a cost accounting system requires more linkages with other agency systems than do most other financial management systems. For example, a cost accounting system needs to accept financial and non-financial (e.g., units) data from the core financial system, inventory system, payroll or labor distribution system, property management system and others. Such data includes but is not limited to labor costs, material costs, depreciation, labor hours, exchange revenues, and number of items produced.

3. Cost accounting standards are published in SFFAS Number 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. In February 1998, JFMIP published Managerial Cost Accounting System Requirements (JFMIP FFMSR-8), which establishes specific functional requirements for cost accounting systems. In addition, DoD has established cost accounting requirements and processes in its Financial Management Regulation Volume 4. Also, in 2006, the Financial Systems Integration Office (FSIO) published Managerial Cost Accounting System Requirements (OFFM-N0-0106).

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Administration	06.01.001		The managerial cost accounting system must support the Financial Information Classification Structure described in JFMIP FFMSR-8, Chapter II, and use the data classification structure described there.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg II-2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_001
System Administration	06.01.002		The managerial cost accounting system, where possible and practical, should access the other systems' tables (or other data structures) that define codes in the data classification structure, rather than maintaining its own set of tables for these data elements.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_002
System Administration	06.01.004		The managerial cost accounting system must allow authorized users to maintain data classification elements and use it for editing and reporting purposes	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_003
System Administration	06.01.006		The cost managerial accounting system must maintain rules for assigning costs to cost objects. The cost assignment rules maintenance process must support the costing methodologies, cost objects, and resources chosen by the agency for its use. The managerial cost accounting system is not required to support all of the costing methodologies that might be possible.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-2 and III-3 Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para COSTING METHODOLOGY			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_004

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Administration	06.01.012		The managerial cost accounting system must require reporting entities to perform at least a certain minimum level of cost accounting and provide a basic amount of cost accounting information necessary to accomplish the many objectives associated with planning, decision making, and reporting. This minimum level includes collecting cost information by responsibility segments, measuring the Full Costing of outputs, Costing Methodology, providing information for Performance Measurement, Reporting Frequency, Integrating cost accounting and general financial accounting with both using the Standard General Ledger, providing the appropriate precision of information (it should be useful but not unnecessarily precise or refined), accommodating any of management's special cost information needs that may arise due to unusual or special situations or circumstances and documentation of all managerial cost accounting activities, processes, and procedures.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 71			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_005
Data Capture	06.02.002		The managerial cost accounting system must capture (or share with other systems) all data on costs needed to determine the costs of outputs and the total net cost of the entity's operations, with the appropriate disclosures of the components of net cost.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_001

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.003		The managerial cost accounting system must capture summary information on all costs from the core financial system and other systems of original entry for cost transactions.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_002
Data Capture	06.02.004		The managerial cost accounting system must allow for direct input of cost information by authorized users, with an appropriate audit trail, in order to capture costs that are not entered into any other system.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-4			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_003
Data Capture	06.02.005		For costs are entered directly into the managerial cost accounting system, the system must summarize them and send them to the core financial system for posting to the general ledger.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-4			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_004

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.009	D	Deleted: The managerial cost accounting system should allow reporting entities to measure and report the full costs of their outputs in general purpose financial reports. Full cost of an output produced by a responsibility segment is the sum of: (1) the costs of resources consumed by the segment that directly or indirectly contribute to the output, and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity, and by other reporting entities.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 89-91	Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2009; Source Number: 050201 E		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_005
Data Capture	06.02.010	C	**All direct costs shall be included in the full cost of outputs.**	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 90		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_006
Data Capture	06.02.011		The managerial cost accounting system should assign indirect costs incurred, within a responsibility segment, to outputs on a cause-and-effect basis, if such an assignment is economically feasible, or through reasonable allocations. Costs of support services that a responsibility segment receives from other segments or entities should be directly traced or assigned to various segments that receive the support services. Any remaining amount then should then be assigned to outputs.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 91			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.012		The managerial cost accounting system must include the following cost elements (not all inclusive): Costs of Employees' Benefits. Costs of Public Assistance and Social Insurance Programs. Costs related to Property, Plant and Equipment. Non-production costs.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 93-104		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Managerial_Cost_Accounting_Data_Capture_008
Data Capture	06.02.013		The managerial cost accounting system must incorporate the cost of goods and services received from other entities (inter-entity costs) in the entity's full cost of goods and services.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 105 Source: IFFAS-6; Source Date: 6/1/2008; Source Number: para 1	Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2009; Source Number: 050201 E. 1 and 2 a-b	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_009
Data Capture	06.02.014		If an entity provides goods or services to another entity, regardless of whether full reimbursement is received, the providing entity shall continue to recognize in its accounting records the full cost of those goods or services. The full costs of the goods or services provided shall also be reported to the receiving entity by the providing entity.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 108			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.015		The receiving entity shall recognize in its accounting records the full cost of the goods or services it receives as an expense or, if appropriate, as an asset (such as work-in-process inventory).	Source: IFFAS-6; Source Date: 6/1/2008; Source Number: para 2□Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 109			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_012
Data Capture	06.02.016		The information on costs of nonreimbursed or under-reimbursed goods or services should be available from the providing entity, but if such cost information is not available a reasonable estimate may be used by the receiving entity. The estimate should be of the costs of the goods or services received to the extent that reimbursement is less than full cost, the receiving entity should recognize the difference in its accounting records as a financing source.	Source: IFFAS-6; Source Date: 6/1/2008; Source Number: para 2□Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 109		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_011
Data Capture	06.02.017	D	Deleted: To the extent that reimbursement is less than full cost, the managerial cost accounting system should allow the receiving entity to recognize the difference in its accounting records as a financing source. Inter-entity expenses/assets and financing sources would be eliminated for any consolidated financial statements covering both entities.	Source: SFFAS-6; Source Date: 6/1/2008; Source Number: para 2□Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 109	Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2009; Source Number: 050202□Source: DoDFMR Vol 06B, Ch10; Source Date: 9/1/2008; Source Number: 102003			Managerial_Cost_Accounting_Data_Capture_059

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.018		For goods or services transferred within the federal government, that do not involve eventual sales to entities outside the federal government, the managerial cost accounting system should accommodate those cases in which the cost of non-reimbursed or under-reimbursed goods or services received from other entities are not to be recognized as part of the cost of the receiving entity and those cases in which the cost should be recognized.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 112-115		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_013
Data Capture	06.02.019		Accumulated costs should be classified by type of resource, such as costs of employees, materials, capital, utilities, rent, etc. When appropriate and cost effective, information on quantitative units related to various cost categories should be maintained.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 119		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_014
Data Capture	06.02.020		The financial management system must draw information from the same common data source as the financial accounting and budgetary accounting systems. This data source consists of all financial and programmatic information used by the budgetary, cost, and financial accounting processes. It includes all financial and much non-financial data, such as environmental data, that are necessary for budgeting and financial reporting.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 43-45	Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190102 C	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.022		The job order cost accounting system must distinguish between funded and unfunded costs.		Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200102 B		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_016
Data Capture	06.02.023		The cost accounting system must include unallowable costs (unallowable cost is any cost which, under the provisions of any pertinent law, regulation, or contract, cannot be included in prices, cost reimbursements or settlements), if material and when directed by the Under Secretary of Defense (Comptroller), as a cost of operations	Source: CFR Title 48; Source Date: 10/1/2000; Source Number: Part 9904, 405	Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190205	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_017
Data Capture	06.02.024		An organization operating a formal cost accounting system may use standard costs for estimating, accumulating, and reporting costs of direct material and direct labor only when all of the following criteria are met: Both standard and actual costs are entered into the books of account. Standard costs are compared to actual costs at the end of each accounting period and a variance calculated. Standard costs and related variances are appropriately accounted for at the level of the production unit. Practices with respect to the setting and revising of standards, use of standard costs, and disposition of variances are stated in writing and are consistently followed.		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190202	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.025	D	Deleted: The cost accounting system shall deem the grouping of homogeneous costs and estimates, prepared for proposed work purposes, an inconsistent application of the standard when actual costs are accumulated and reported in greater detail by the cost accounting module during job performance.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190210 B	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_019
Data Capture	06.02.026		For allocating the G&A expense pool, items produced or worked on for stock or product inventory shall be accounted for as final cost objectives as follows: When items are produced or worked on for stock or product inventory in a given cost accounting period, the cost input to such items in that period shall be included only once in the computation of the G&A expense allocation base and in the computation of the G&A expense allocation rate for that period, and shall not be included in the computation of the base or rate for any other cost accounting period. A portion of the G&A expense pool shall be allocated to items produced or worked on for stock or product inventory in the cost accounting period or periods in which such items are produced at the rates determined for such period.		Source: DoDFMR Vol 04, Ch 20; Source Date: 5/1/2010; Source Number: 200309	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.027		The job order cost accounting system (which is subsidiary to, and must be integrated with, the general accounting system) shall, for each production and support department, maintain the capability to array subsidiary accounts data in sufficient detail necessary to satisfy management information requirements.		Source: DoDFMR Vol 04, Ch 17; Source Date: 6/1/2000; Source Number: Sub170502 Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200201 and 200308	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_022
Data Capture	06.02.028		The job order cost accounting system must use job order numbers assigned, for each defined cost objective, by the appropriate cost accounting department.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 155	Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200302	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_023
Data Capture	06.02.031		"The job order cost accounting system must accumulate the following unfunded (costs that are financed by another organization's or activity's appropriations) costs: Military Labor Unfunded Civilian Retirement Costs Unfunded Material and Unfunded Depreciation"	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 154	Source: DoDFMR Vol 04, Ch 20; Source Date: 5/1/2010; Source Number: 200311 A-D			Managerial_Cost_Accounting_Data_Capture_060
Data Capture	06.02.032		The job order cost system must account for all production costs (for example direct labor, direct material, and overhead) associated with producing a product/end item. The job order cost accounting system must account for the following production costs: Direct Labor Direct Material Indirect Labor, Material and Overhead		Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200401-200403			Managerial_Cost_Accounting_Data_Capture_061

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.033		The process cost accounting system (which is subsidiary to, and must be fully integrated with other modules of, the general accounting system) shall, for each production and support department, maintain the capability to array subsidiary accounts data in sufficient detail necessary to satisfy management information requirements.		Source: DoDFMR Vol 04, Ch 21; Source Date: 1/1/1995; Source Number: 210201 and 210307	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_024
Data Capture	06.02.034		The process cost accounting system, as a result of the industrial engineering evaluation of the production processes and flows, must consolidate production operations into logical cost centers to perform specific tasks that produce an identifiable and measurable output. The process cost accounting system must also identify the specific cost of products being produced and associate the outputs of a product for each cost center.		Source: DoDFMR Vol 04, Ch 21; Source Date: 1/1/1995; Source Number: 210301, 210302		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_025
Data Capture	06.02.035		The process cost accounting system must: Utilize standard costs for output units of production cost centers Accumulate actual costs so that management can measure the cost efficiency of cost centers or determine if various inefficiencies have entered into the system and compute variances between the two and perform an analysis of efficiency and effectiveness of actual verses budget cost and Identify both favorable and unfavorable variances so that a person can determine their cause and adjust the standard cost, if necessary, by the variance in order to recover actual cost.		Source: DoDFMR Vol 04, Ch 21; Source Date: 1/1/1995; Source Number: 210303		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.037		With the use of a common data source, cost information reflecting different accounting bases or different recognition and measurement methods should still be traceable back to the original common data source. To be reconcilable, the amount of the differences in the information reported should be ascertainable and the reasons for the differences should be explainable.		Source: DoDFMR Vol 4, Ch 19; Source Date: 5/1/2010; Source Number: Para 190302			Managerial_Cost_Accounting_Data_Capture_028
Data Capture	06.02.038	A	**To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as a Direct Cost.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 90□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_029
Data Capture	06.02.039	A	**To support the managerial cost accounting process, the system shall provide a capability to associate a Direct Cost with an Activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01	Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102.D			Managerial_Cost_Accounting_Data_Capture_030

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.040	A	**To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as a Military Augmentation Cost based upon agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_031
Data Capture	06.02.041	A	**To support the managerial cost accounting process, the system shall provide a capability to associate a Military Augmented Direct Cost with various programs, sub-agencies, commands, etc. based on agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_032
Data Capture	06.02.042	A	**To support the managerial cost accounting process, the system shall provide a capability to associate a Military Augmented Indirect Cost with various programs, sub-agencies, commands, etc. based on agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_033
Data Capture	06.02.043	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Organic Direct Cost with various programs, sub-agencies, commands, etc. based on agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_034

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.044	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Organic Indirect Cost with various programs, sub-agencies, commands, etc. based on agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_035
Data Capture	06.02.045	A	**To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as a Commercial Augmentation Cost based upon agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_036
Data Capture	06.02.046	A	**To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as a Terminal Augmentation Cost based upon agency defined criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-03				Managerial_Cost_Accounting_Data_Capture_037

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.047	A	**To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as an Indirect Cost.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 91□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_038
Data Capture	06.02.048	A	**To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as an Overhead Cost.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_039
Data Capture	06.02.049	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Indirect Cost with an Activity.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 149(2)□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_040

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.050	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Overhead Cost with an Activity.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 149(2)□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_041
Data Capture	06.02.051	A	**To support the managerial cost accounting process, the system shall provide a capability to associate the remaining Unallocated Indirect Costs to an Activity using the Activity Allocation Rate.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 134□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_042

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.052	A	**To support the managerial cost accounting process, the system shall provide a capability to associate a Rule-Allocated Indirect Cost with an Activity.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 134□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_043
Data Capture	06.02.053	A	**To support the managerial cost accounting process, the system shall provide a capability to associate a Rate-Allocated Indirect Cost with an Activity.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 134□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Managerial_Cost_Accounting_Data_Capture_044

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.054	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Operating Cost with Cost Identification Criteria.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: 126 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04 Source: SFFAS-4; Source Date: 6/1/2011; Source Number: 128				Managerial_Cost_Accounting_Data_Capture_045
Data Capture	06.02.055	A	**To support the managerial cost accounting process, the system shall provide a capability to classify a Cost Line Item as a Commercial Augmentation Activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_046
Data Capture	06.02.056	A	**To support the managerial cost accounting process, the system shall provide a capability to classify a Cost Line Item as a Terminal Activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_047
Data Capture	06.02.057	A	**To support the managerial cost accounting process, the system shall provide a capability to classify a Cost Line Item as a Military Augmentation Activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_048
Data Capture	06.02.058	A	**To support the managerial cost accounting process, the system shall provide a capability to classify a Cost Line Item as an Organic Activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_049

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Data Capture	06.02.059	A	**To support the managerial cost accounting process, the system shall provide a capability to classify a Cost Transaction as a Military Augmentation Transaction.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_050
Data Capture	06.02.060	A	**To support the managerial cost accounting process, the system shall provide a capability for a user to associate a Direct Cost to a Project Number.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 90□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-02□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				
Data Capture	06.02.061	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Indirect Cost to a group of Project Numbers.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 91□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_051

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.062	A	**To support the managerial cost accounting process, the system shall provide a capability to associate an Overhead Cost to all Project Numbers.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 54 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-02 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01				Managerial_Cost_Accounting_Data_Capture_052
Data Capture	06.02.063	A	**To support the managerial cost accounting process, the system shall provide automated functionality to capture several types of data (i.e. units, exchange revenues, gains and losses).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-02	Source: DoDFMR Vol 04, Ch 16; Source Date: 6/1/2012; Source Number: 160102			Managerial_Cost_Accounting_Data_Capture_053
Data Capture	06.02.064	A	**To support the managerial cost accounting process and to support the Cost Recognition process, the Core financial system must provide the capability to use the accrual basis of accounting when recognizing costs.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 60				Managerial_Cost_Accounting_Data_Capture_054
Data Capture	06.02.065	A	**To support the managerial cost accounting process, the accounting system shall collect cost information and associate outputs by responsibility segment.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 71 Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 123				Managerial_Cost_Accounting_Data_Capture_055

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Capture	06.02.066	A	**To support the managerial cost accounting process, the Core financial system shall provide the capability to identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions (including the applicable portions of any related salaries and expense accounts identified with those activities).**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: 89□Source: SFFAS-4; Source Date: 6/1/2011; Source Number: 91□Source: SFFAS-4; Source Date: 6/1/2011; Source Number: 90	Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102.A			Managerial_Cost_Accounting_Data_Capture_056
Data Capture	06.02.067	A	**To support the managerial cost accounting process, the system shall provide automated functionality to include imputed costs incurred by the reporting entity, but paid in total or in part by another entity, in the costs of program outputs.**		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102.C			Managerial_Cost_Accounting_Data_Capture_057
Data Capture	06.02.068	A	**To support the managerial cost accounting process, the system shall have the capability to classify financial information by: a) Funding Center Identifier b) Cost Center Identifier c) Project Identifier d) Activity Identifier e) Work Order Number f) Cost Element Code**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040604			Managerial_Cost_Accounting_Data_Capture_058
Cost Assignment	06.03.002		The managerial cost accounting system must support one or more of the following costing methodologies: Activity Based Costing (ABC), Job Order Costing, Process Costing and Standard Costing.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-6□Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 147		Define Cost Performance Model	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Order-to-Cash Prospect-to-Order	Cost_Assignment_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.003		If the cost assignment process affects the values of Standard General Ledger (SGL) accounts in the core financial system's general ledger, such as inventory or fixed asset accounts, the managerial cost accounting system must send the summarized impact of cost assignments to the core financial system for posting to the general ledger and external reporting.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-6			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_002
Cost Assignment	06.03.004		Costs of supporting services and intermediate products should be assigned to the segments that receive the services and products. This is referred to as the intra-entity cost assignments.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 122		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_003
Cost Assignment	06.03.005		With respect to each responsibility segment, the managerial cost accounting system should include the following costs that are to be assigned to outputs: (a) direct and indirect costs incurred within the responsibility segment, (b) costs of other responsibility segments that are assigned to the segment, and (c) inter-entity costs recognized by the receiving entity and assigned to the segment. If a responsibility segment produces one kind of output only, costs of resources used to produce the output are assigned to the output.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 123			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_004

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost Assignment	06.03.006		The managerial cost accounting system should assign costs that can be traced to each of the activities (or outputs) to the activities (or outputs) directly.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 139			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_005
Cost Assignment	06.03.007		To determine the full cost of each of the activities or outputs that share resources, indirect common costs shall be assigned to those activities. Common costs shall be assigned to activities either on a cause-and-effect basis, if feasible, or through reasonable allocations.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 140			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_006
Cost Assignment	06.03.009		The cost accounting system must allocate each type of cost only once, and on only one basis, to any job or other cost objective.	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: para. 47 and 137			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.010	D	Deleted: DoD activities shall use the October 1 to September 30 fiscal year as the cost accounting period, except that: The costs of an indirect function that exists for only a part of a cost accounting period may be allocated to cost objectives of that same part of the period if the cost is material in amount, accumulated in a separate indirect cost pool, and allocated on the basis of an appropriate direct measure of the activity or output of the function during that part of the period. A transitional cost accounting period shall be used whenever a change of fiscal year occurs. The same cost accounting period shall be used for accumulating costs in an indirect cost pool as for establishing its allocation base.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190206 A-C		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_008
Cost Assignment	06.03.011		The cost accounting system shall assign the cost of compensated personal absence (illness, vacation, holidays, jury duty, military training or other absence for which compensation is paid directly to an employee) to the cost accounting period or periods in which the entitlement was earned.	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: para. 47 and 120			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Cost Assignment	06.03.012		The cost accounting system shall allocate the cost of compensated personal absence for an entire cost accounting period on a pro-rata annual basis among the final cost objectives of that period.	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: para. 4 and 134			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.013		The cost accounting system shall assign the depreciable cost of tangible capital asset (or group of assets) to cost accounting periods in accordance with the following criteria: The depreciable cost of a tangible capital asset shall be its capitalized cost less its estimated residual value. The estimated service life of a tangible capital asset (or group of assets) shall be used to determine the cost accounting periods to which the depreciable cost will be assigned.	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 120	Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190101 E	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Cost Assignment	06.03.014		The cost accounting system shall allocate the annual depreciation cost of a tangible capital asset (or group of assets) to cost objectives for which it provides service in accordance with the following criteria: Depreciation costs may be charged as a direct cost only if depreciation costs of all like assets used for similar purposes are charged in the same manner. Depreciation costs charged to service or general and administration cost centers shall be included in the allocated costs of those centers. Depreciation costs of capital assets used within a production cost center but which are not charged directly to a cost objective shall be included as an indirect cost of that center.	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 134	Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190101 E		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.015		The cost accounting system shall allocate business unit general and administrative (G&A) expenses to final cost objectives based on their beneficial or causal relationship.		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102 E	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Cost Assignment	06.03.016		The cost accounting system shall allocate the G&A expense pool of a business unit, for a cost accounting period, to final cost objectives of that cost accounting period by means of a cost input base representing the total activity of the business unit.		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102 E	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Cost Assignment	06.03.017		The cost accounting system shall allocate headquarters' expenses, received by a segment, to segment cost objectives as follows: Expenses related to the management and administration of the receiving segment as a whole shall be included in the receiving segment's G&A expense pool. Expenses related to the management and administration of specific activities of segments shall be allocated to the segment cost objectives in proportion to the beneficial or causal relationship between the cost objectives and the expenses, if such allocation is significant, in amount. When a beneficial or causal relationship for expenses is not identifiable with segment cost objectives, the expenses may be included in the G&A expense pool.		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190405 Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102 B and E		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.018	D	Deleted: The cost accounting system shall have the capability to segregate the expense of the headquarters functions when a segment performs headquarters functions and also performs as an operating segment having a responsibility for final cost objectives. These expenses shall be allocated to all benefiting or causing segments, including the segment performing the headquarters functions, pursuant to written and consistently followed accounting practices for the allocation of headquarters expenses to segments.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190210 F		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.019		The cost accounting system shall assign the cost of deferred compensation as follows: The cost of all deferred compensation, except for annual leave, sick leave, and pension cost shall be assigned to the cost accounting period in which the obligation to compensate the employee occurs. In the event no obligation is incurred prior to payment, the cost of deferred compensation shall be the amount paid and shall be assigned to the cost accounting period in which the payment is made. The obligation for the cost of deferred compensation is deemed to have occurred when all of the following conditions have been met. However, for awards that require that the employee perform future service in order to receive the benefits, the obligation is deemed to have been incurred as the future service is performed for that part of the award attributable to such future service There is a requirement to make the future payments that cannot be unilaterally avoided The deferred compensation award is to be satisfied by a future payment of money. The amount of the future payment can be measured with reasonable accuracy. The recipient of the award is known. If the terms of the award require that certain events must occur before an employee is entitled to receive the benefits, there is a reasonable probability that such events shall occur. If the cost of deferred compensation can be estimated with reasonable accuracy on a group	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 95-96		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			basis, including consideration of probable forfeitures, such estimate may be used rather than separate computations for each employee. The present value, of the future benefits, shall be used as the measurement of the amount of the cost of deferred compensation.					
Cost Assignment	06.03.020		The job order cost system should: Allow the posting of the work in process cost, for all open job order numbers, to the Work In Process-In House and Construction In Progress-In House accounts. Transfer the appropriate amount from Work in Process-In-House and Construction in Progress accounts to the Cost of Goods Sold or applicable asset accounts when production departments complete a job order.		Source: DoDFMR Vol 04, Ch 20; Source Date: 5/1/2010; Source Number: 200302		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Cost Assignment	06.03.021		The job order cost system should add unfunded cost financed by other organizations or by prior appropriations to the shop rate charges and billed to non-DoD ordering activities.		Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200305 B		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_019

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost Assignment	06.03.022	C	**The general and administrative (G&A) expenses are accumulated in the activities indirect cost centers and charged to customers by equitably prorating the expense to job orders.**		Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200309		Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_020
Cost Assignment	06.03.023		The cost accounting system shall group business unit General & Administrative (G&A) expenses in a separate indirect cost pool that shall be allocated only to final cost objectives.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190210 B			Cost_Assignment_028
Cost Assignment	06.03.024	D	Deleted: For any costs that do not satisfy the definition of G&A expense, but that have been classified by a business unit as G&A expenses, the cost accounting system shall allow these cost to remain in the G&A expense pool unless they can be allocated to business unit cost objectives on a beneficial or causal relationship that is best measured by a base other than a cost input base.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190210 E			Accounts_Payable_Certifying_Officer_Legislation_047

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.025	D	Deleted: For purposes of allocating the G&A expense pool, the cost accounting shall account for items produced or worked on for stock or product inventory as final cost objectives as follows: When items are produced or worked on for stock or product inventory in a given cost accounting period, the cost input to such items in that period shall be included only once in the computation of the G&A expense allocation base and in the computation of the G&A expense allocation rate for that period, and shall not be included in the computation of the base or rate for any other cost accounting period. A portion of the G&A expense pool shall be allocated to items produced or worked on for stock or product inventory in the cost accounting period or periods in which such items are produced at the rates determined for such period.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190210 G 1 and 2			
Cost Assignment	06.03.026	D	Deleted: The cost accounting system may allocate the cost of units of a category of material directly to a cost objective provided the cost objective was specifically identified at the time of purchase or production of the units.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190211 B			Accounts_Payable_Certifying_Officer_Legislation_048
Cost Assignment	06.03.027	D	Deleted: The cost accounting system may allocate the cost of material that is used solely in performing indirect functions, or is not a significant element of production cost whether or not incorporated in an end product, to an indirect cost pool.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190211 C			Accounts_Payable_Certifying_Officer_Legislation_049

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.028	D	Deleted: The cost accounting system shall not capitalize the cost of money used to construct a capital asset as part of the cost of that asset unless loans were obtained by the Department of Defense specifically for the construction of those assets.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190217			Accounts_Payable_Certifying_Officer_Legislation_050
Cost Assignment	06.03.029	D	Deleted: The cost accounting system shall not assign the independent research and development, or bid and proposal, costs incurred in a cost accounting period to any other cost accounting period except as may be permitted pursuant to other provisions of existing laws, regulations and other controlling factors.		Source: DoDFMR Vol 04, Ch 19; Source Date: 1/1/1995; Source Number: 190220 A and B			Accounts_Payable_Certifying_Officer_Legislation_051
Cost Assignment	06.03.030	A	**To support the managerial cost accounting process, the system shall provide a capability to calculate the Activity Allocation Rate.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 47; Para 134□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-03				Cost_Assignment_021
Cost Assignment	06.03.031	A	**To support the managerial cost accounting process, the system shall provide a capability to calculate the Commercial Augmentation Overhead Rate.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Cost_Assignment_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Assignment	06.03.032	A	**To support the managerial cost accounting process, the system shall provide automated functionality to ensure the costs of program outputs include the cost of services provided by other federal entities whether or not the providing entity is fully reimbursed**		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190102.B			Cost_Assignment_023
Cost Assignment	06.03.033	A	**To support the managerial cost accounting process, the accounting system shall allow a user to maintain the cost assignment rules.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 120-137				Cost_Assignment_024
Cost Assignment	06.03.035	A	**The Core financial system shall provide the capability to calculate prices, fees, and user charges for reimbursable agreements and other purposes consistent with the guidance of OMB Circular No. A-25 User Charges.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 37□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-02				Cost_Assignment_026
Cost Assignment	06.03.036	A	**To support the managerial cost accounting process, the system shall have the capability to transfer construction in progress to the appropriate asset account upon completion of the project.**	Source: SFFAS-6; Source Date: 6/1/2011; Source Number: Para 34□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01				Cost_Assignment_027

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost and Revenue Accumulation	06.04.001		The managerial cost accounting system must send cost data to the appropriate system to calculate exchange revenue for goods or services made or produced to order under a contract.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-8 Source: SFFAS-7; Source Date: 6/1/2008; Source Number: para 36. (b)			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_001
Cost and Revenue Accumulation	06.04.002		The managerial cost accounting system should support the inventory system (or other property system) by accumulating costs from multiple sources for inventory and related property that has been acquired, is undergoing repair, or is in production (work-in-process).	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-7		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_002
Cost and Revenue Accumulation	06.04.003		The managerial cost accounting system should provide accumulated costs, including applicable indirect costs, to the appropriate system for recording as the appropriate asset or expense type.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-8			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost and Revenue Accumulation	06.04.007		The managerial cost accounting system should accumulate and determine the full cost of general property, plant and equipment (PP&E) under construction.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-8		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_004
Cost and Revenue Accumulation	06.04.008		The managerial cost accounting system should transfer the completed project construction in progress cost to the appropriate asset account and pass the information to the core financial system and property management system(s) for asset valuation purposes.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-8		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_005
Cost and Revenue Accumulation	06.04.009		The managerial cost accounting system shall recognize the cost of acquiring, improving, reconstructing, or renovating heritage assets, other than multi-use heritage assets, on the statement of net cost for the period in which the cost is incurred. The cost shall include all costs incurred during the period to bring the item to its current condition at its initial location.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-9□Source: SFFAS-16; Source Date: 6/1/2008; Source Number: para 8□Source: SFFAS-6; Source Date: 6/1/2008; Source Number: para 61, 69□Source: SFFAS-8; Source Date: 6/1/2008; Source Number:		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_006

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost and Revenue Accumulation	06.04.010		The managerial cost accounting system must accumulate and maintain Stewardship Investment cost (investment in human capital, research and development, and non-federal physical property), on an annual basis for stewardship reporting, for a period of five years	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_007
Cost and Revenue Accumulation	06.04.011		The job order cost system must calculate actual shop rates from the cost obtained from the same database used to prepare general ledger control account entries.		Source: DoDFMR Vol 04, Ch 20; Source Date: 1/1/1995; Source Number: 200305 A	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_008
Cost and Revenue Accumulation	06.04.019		The managerial cost accounting system should be capable of supporting cost management by accumulating costs in agency defined cost centers that are associated with agency-defined performance measures	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-9		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_009
Cost and Revenue Accumulation	06.04.020		The managerial cost accounting system must be capable of supporting cost management by accumulating numerically valued agency-defined output information.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-9		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_010

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost and Revenue Accumulation	06.04.021		The managerial cost accounting system must be capable of supporting cost management by calculating the unit cost of outputs.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_011
Cost and Revenue Accumulation	06.04.022		"Use the appropriate costing methodologies to accumulate and assign cost to outputs. - Cost of resources consumed by responsibility segments should be accumulated by type of resource. - Outputs produced by responsibility segments should be accumulated and, if practicable, measured in units. - The full costs of resources that directly or indirectly contribute to the production of outputs should be assigned to outputs through cost methodologies or cost finding techniques that are most appropriate to the segment's operating environment and should be followed consistently. - The cost assignments should be performed using the following methods listed in the order of preference: (a) directly tracing costs wherever feasible and economically practicable, (b) assigning costs on a cause-and-effect basis, or allocating costs on a reasonable and consistent basis"		Source: DoDFMR Vol 4, Ch 19; Source Date: 5/1/2010; Source Number: Para 190405			Cost_And_Revenue_Accumulation_020

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost and Revenue Accumulation	06.04.023		Each entity's full cost should incorporate the full costs of goods and services that it receives from other entities. The entity providing the goods or services has the responsibility to provide the receiving entity with information on the full cost of such goods and services through either billing or other advice. Recognition of inter-entity costs that are not fully reimbursed is limited to material items that (1) are significant to the receiving entity, (2) form an integral or necessary part of the receiving entity's output, and (3) can be identified or matched to the receiving entity with reasonable precision. Broad and general support services provided by an entity to all or most other entities generally should not be recognized unless such services form a vital and integral part of the operations or output of the receiving entity.		Source: DoDFMR Vol 4, Ch 19; Source Date: 5/1/2010; Source Number: Para 190404			Cost_And_Revenue_Accumulation_021

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost and Revenue Accumulation	06.04.024	A	**To support the managerial cost accounting process, the system shall provide a capability to sum all Direct Costs by Activity.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 7□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number:				Cost_And_Revenue_Accumulation_012
Cost and Revenue Accumulation	06.04.025	A	**To support the managerial cost accounting process, the system shall provide a capability to sum Fixed Cost by: - Activity; - Command; - Other agency criteria.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 7□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-02				Cost_And_Revenue_Accumulation_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost and Revenue Accumulation	06.04.026	A	**"To support the managerial cost accounting process, the system shall provide a capability to sum Variable Cost by: - Activity - Command - Other agency criteria"**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 7□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-02				Cost_And_Revenue_Accumulation_014
Cost and Revenue Accumulation	06.04.027	A	**To support the managerial cost accounting process, the system shall provide a capability to sum the Commercial Augmentation Activity Overhead Costs.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 7□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-02				Cost_And_Revenue_Accumulation_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost and Revenue Accumulation	06.04.028	A	**To support the managerial cost accounting process, the system shall provide a capability to sum Cost by Business Area and Mission.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 7□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-02				Cost_And_Revenue_Accumulation_016
Cost and Revenue Accumulation	06.04.029	A	**To support the managerial cost accounting process, the system shall have the capability to support cost accumulation by work elements such as job order, activities, products, etc., and accept costs and other appropriate information from the cost accounting system.**		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190101.D□Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190101.F			Cost_And_Revenue_Accumulation_017
Cost and Revenue Accumulation	06.04.030	A	**To support the managerial cost accounting process, the system must have the capability to associate the reductions of balances such as inventories, prepaid expenses and advance payments with the appropriate cost objects as the balances are used or liquidated.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-03				Cost_And_Revenue_Accumulation_018
Cost and Revenue Accumulation	06.04.031	A	**To support the managerial cost accounting process, the system must track accumulated costs and include the value of direct materials, direct labor, and overhead, where applicable for work-in-process.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-03	Source: DoDFMR Vol 04, Ch 20; Source Date: 5/1/2010; Source Number: 200302			Cost_And_Revenue_Accumulation_019

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost Monitoring/Reporting	06.05.001		The managerial cost accounting system should be able to provide cost data needed to produce the Statement of Net Costs for the agency's financial statements	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-9			Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_001
Cost Monitoring/Reporting	06.05.002	D	Deleted: The managerial cost accounting system should assist in the reporting of financial data related to stewardship resources.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-8		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_002
Cost Monitoring/Reporting	06.05.006		The managerial cost accounting system must be capable of supporting cost management by producing unit cost reports by output.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_003
Cost Monitoring/Reporting	06.05.007		The managerial cost accounting system must be capable of supporting cost management by producing project, job order, and work order reports showing costs for a project from its inception up to the current date.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.008		The managerial cost accounting system must be capable of supporting cost management by producing contract reports showing the revenues and costs associated with each contract (i.e. customer orders).	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_005
Cost Monitoring/Reporting	06.05.009	C	**A reporting entity and its responsibility segments may incur general management and administrative support costs that cannot be traced, assigned, or allocated to segments and their outputs. These unassigned costs are part of the organization costs, and they shall be reported on the entity's financial statements (such as the Statement of Net Costs) as costs not assigned to programs.**	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 92			Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_006
Cost Monitoring/Reporting	06.05.011		The cost accounting system must eliminate Inter-entity expenses/assets and financing sources for any consolidated financial statements covering both entities.	Source: SFFAS-4; Source Date: 6/1/2008; Source Number: para 109	Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2009; Source Number: 050202 A 1 Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 1.G, pg 11, 102003 A and D	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_007

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cost Monitoring/Reporting	06.05.013	D	Deleted: To add value, the managerial cost accounting system should be able to provide cost data needed to produce the Statement of Net Cost for the agency's financial statements.	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-9			Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_008
Cost Monitoring/Reporting	06.05.014		The process cost accounting system must update the appropriate general ledger control accounts: Inventory - Finished Goods and the Work-in-Process accounts. Detailed DoD-specific transactions are available in the USSGL Transaction Library. Using standardized transactions, post entries reflecting consumption of supplies and labor, followed by entries reallocating expenses to "in-process" accounts.		Source: DoDFMR Vol 04, Ch 21; Source Date: 5/1/2010; Source Number: 210202		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_009
Cost Monitoring/Reporting	06.05.016		The process order cost accounting system should be able to provide cost data needed to produce the Statement of Net Cost for the agency’s financial statements	Source: JFMIP FFMSR-8; Source Date: 2/1/1998; Source Number: pg III-9	Source: DoDFMR Vol 04, Ch 21; Source Date: 1/1/1995; Source Number: 2104			Cost_Monitoring_And_Reporting_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.017		Reporting entities should report the full cost of outputs in general purpose financial reports. The full cost of an output produced by a responsibility segment is the sum of (1) the cost of resources consumed by the segment that directly or indirectly contribute to the output, and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity, and by other reporting entities."Outputs" means products and services generated from the consumption of resources. The full cost of a responsibility segment's output is the total amount of resources used to produce the output. This includes direct and indirect costs that contribute to the output, regardless of funding sources. It also includes costs of supporting services provided by other responsibility segments		Source: DoDFMR Vol 4, Ch 19; Source Date: 5/1/2010; Source Number: Para 190403A			Managerial_Cost_Accounting_002
Cost Monitoring/Reporting	06.05.018	A	**To support the managerial cost accounting process, the system shall provide a capability to extract Operating Costs for the current and prior Fiscal Year.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 139□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-01				Cost_Monitoring_And_Reporting_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.019	A	**To support the managerial cost accounting process, the system shall provide a capability to extract Business Partner Cost (i.e. Transportation Working Capital Fund (TWCF) Capital Costs).**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 105□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Numbe				Cost_Monitoring_And_Reporting_011
Cost Monitoring/Reporting	06.05.020	A	**To support the managerial cost accounting process, the system shall provide a capability for an authorized user to view all summed Cost totals.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-01				Cost_Monitoring_And_Reporting_012
Cost Monitoring/Reporting	06.05.021	A	**To support the managerial cost accounting process, the system shall provide a capability to update the Job Order Cost Accounting Report (i.e. work elements) by Business Area after Hard Close.**		Source: DoDFMR Vol 04, Ch 20; Source Date: 5/1/2010; Source Number: 200302			Cost_Monitoring_And_Reporting_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.022	A	**To support the managerial cost accounting process, the system shall provide automated functionality to report costs separately for other government programs and those provided to the public.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 109□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-02				Cost_Monitoring_And_Reporting_014
Cost Monitoring/Reporting	06.05.023	A	**To support the managerial cost accounting process, the system shall provide automated functionality to present earned revenue by category (i.e., "intragovernmental" or "with the public").**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 82□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-02				Cost_Monitoring_And_Reporting_015
Cost Monitoring/Reporting	06.05.024	A	**To support the managerial cost accounting process, the system shall provide a capability to report costs upon request, both before and after distribution of indirect costs.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 2□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-01				Cost_Monitoring_And_Reporting_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.025	A	**To support the managerial cost accounting process, the system shall have the capability to allow the establishment of exception thresholds, perform cost analysis, and monitor trends and variances.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 33	Source: DoDFMR Vol 04, Ch 21; Source Date: 5/1/2010; Source Number: 210303			Cost_Monitoring_And_Reporting_017
Cost Monitoring/Reporting	06.05.026	A	**To support the managerial cost accounting process, the accounting system shall display parts of net cost separately.**	Source: SFFAS-7; Source Date: 6/1/2011; Source Number: Para 43 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04				Cost_Monitoring_And_Reporting_018
Cost Monitoring/Reporting	06.05.027	A	**To support the managerial cost accounting process, the managerial cost accounting system shall have controls in place to ensure that all costs have been properly accounted for.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Pg 89 Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Pg 90 Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Pg 91				Cost_Monitoring_And_Reporting_019

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.028	A	**To support the managerial cost accounting process, the system shall provide the capability to track current cost data against prior month and prior year-to-date cost data for any cost object. The system shall provide the capability to track progress of current cost data against pre-determined plans.**	Source: SFFAS-4; Source Date: 6/1/2011; Source Number: Para 207 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Numbe				Cost_Monitoring_And_Reporting_020
Cost Monitoring/Reporting	06.05.029	A	**To support the managerial cost accounting process, the core financial system shall provide the capability to generate information (such as income statements and status of funds reports) on costs and revenue associated with cost objects.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-02				Cost_Monitoring_And_Reporting_021
Core Financial System Requirements	06.06.002		To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to associate the purchase of fixed assets and inventory and the payment of advances with related cost objects so that subsequent expenditures are identified by cost object.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-03			Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Core Financial System Requirements	06.06.003		To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to define the following types of cost objects for accumulation, distribution and reporting purposes: Accounting classification elements Specific customers, vendors, reimbursable agreements, contracts, PAs, task orders, work orders, and grants Government Performance and Results Act (GPRA) goals.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_002
Core Financial System Requirements	06.06.007		To support the Cost Reporting process, the Core financial system must provide automated functionality to generate Cost Object Income Statement. Parameters include any cost object and accounting period. Result is a report with revenue, direct cost, and indirect cost (overhead) by cost object.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-02		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_003
Core Financial System Requirements	06.06.009		To support the Cost Reporting process, the Core financial system must provide automated functionality to maintain an audit trail of transactions from their origin to the final cost object(s).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-03	Source: DoDFMR Vol 06A, Ch 14; Source Date: 3/1/2009; Source Number: 140205	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_004
Core Financial System Requirements	06.06.013		To support the Cost Distribution process, the Core financial system must provide automated functionality to perform multi-layer overhead distributions that are agency-defined (at least 3 levels of distribution) using multiple rates and fixed amount allocation methods.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-03		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_005

MANAGERIAL COST ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 06	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Core Financial System Requirements	06.06.024		To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to accumulate the full cost of cost objects. Full costs include direct costs, indirect cost allocations, implicit costs (e.g., costs provided by other government agencies such as pension costs), and unfunded costs (e.g., annual leave costs).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_006
Core Financial System Requirements	06.06.025		To support the Cost Distribution process, the Core financial system must provide automated functionality to distribute the full cost of goods and services by cost object. Record the cost distribution entries in the GL.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-01			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_007
Core Financial System Requirements	06.06.028		To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to accumulate non-financial data (e.g., units purchased, units sold) by cost object at the transaction level.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-05		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Core Financial System Requirements	06.06.029		To support the Cost Distribution process, the Core financial system must provide automated functionality to capture United States Standard General Ledger (USSGL) attributes on cost distribution entries needed to prepare the Statement of Net Cost. For example, costs distributed to programs and used in the preparation of the Statement of Net Cost should retain the Federal/Non-Federal, Exchange/Non-Exchange, and Custodial/Non-Custodial classifications.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-02		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_009
Core Financial System Requirements	06.06.030		To support the Cost Reporting process, the Core financial system must provide automated functionality to generate the Comparative Income Statement by Cost Object. Parameters include cost object and accounting periods (month and year). Result is a report that compares month and year-to-date activity to prior month and prior year-to-date activity, by cost object. The report must list the following data: Revenue Direct expenses Indirect expenses (overhead) Total expenses Net revenue/cost.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMC-01			Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_010
Core Financial System Requirements	06.06.031		To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to Accumulate costs--Accumulate costs and revenue by cost object.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-02				Managerial_Cost_Accounting_Core_System_Requirements_011
Core Financial System Requirements	06.06.032		To support the Cost Distribution process, the Core financial system must provide automated functionality to re-distribute costs based on revised rates and allocation amounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMB-04				Managerial_Cost_Accounting_Core_System_Requirements_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Core Financial System Requirements	06.06.033	A	**To support the managerial cost accounting process, the system shall have an integrated capability to receive or send the following cost elements and associated information: a) Funding Center Identifier b) Cost Center Identifier c) Project Identifier d) Activity Identifier e) Work Order Number f) Cost Element Code**		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: 190101.F			Managerial_Cost_Accounting_Core_System_Requirements_012

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
OFFM	Office of Federal Financial Management
SFFAS	Statement of Federal Financial Accounting Standards

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 7, Personnel Pay

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 7 - Personnel Pay		
Req ID	**Change Type**	**Reason for Change**
07.01.047	**C**	**Requirement verbiage updated.**
07.01.051	**D**	**Duplicate of 07.01.033 and 07.01.050.**
07.01.075	**A**	**New Requirement**
07.01.076	**A**	**New Requirement**
07.01.077	**A**	**New Requirement**
07.01.078	**A**	**New Requirement**
07.02.024	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
07.02.033	**A**	**New Requirement**
07.02.034	**A**	**New Requirement**
07.03.006	**D**	**Duplicate of 07.03.017 and 07.05.006**
07.03.021	**D**	**Duplicate of 07.03.003.**
07.03.022	**D**	**Duplicate of 07.03.028 and 07.03.017.**
07.03.023	**A**	**New Requirement**
07.03.024	**A**	**New Requirement**
07.03.025	**A**	**New Requirement**
07.03.026	**A**	**New Requirement**
07.03.027	**A**	**New Requirement**
07.03.028	**A**	**New Requirement**
07.03.030	**A**	**New Requirement**
07.04.034	**A**	**New Requirement**
07.04.035	**A**	**New Requirement**
07.05.028	**A**	**New Requirement**
07.05.029	**A**	**New Requirement**
07.05.030	**A**	**New Requirement**

VOLUME 7 - Personnel Pay		
Req ID	**Change Type**	**Reason for Change**
07.05.031	**A**	**New Requirement**
07.05.032	**A**	**New Requirement**
07.06.090	**A**	**New Requirement**
07.07.010	**D**	**Duplicate of 11.07.004.**
07.07.011	**D**	**Duplicate of 11.07.005.**
07.08.005	**C**	**Requirement verbiage updated.**
07.08.007	**A**	**New Requirement**
07.08.008	**A**	**New Requirement**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 07, Personnel Pay

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 07, Personnel Pay

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Personnel Pay financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Personnel Pay functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management systems for Personnel Pay functionality. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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PERSONNEL PAY INTRODUCTION

1. Although DoD has been reducing the magnitude of its operations and the size of its workforce, it still employs over a half of a million civilians and pays over one million civilians. The Department's personnel (civilian) costs and benefits total tens of millions of dollars annually and represent a significant portion of the Department's operating expenses.

2. A Federal agency's personnel and payroll systems must be designed and implemented to:
   a. Operate in accordance with laws, regulations, and judicial decisions;
   b. Completely, accurately and promptly pay employees and withhold applicable deductions;
   c. Completely, accurately and promptly generate personnel/payroll records and transactions;
   d. Provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;
   e. Interact timely and properly with core financial system; and
   f. Provide adequate internal controls to ensure that the personnel/payroll system(s) is operating as intended.

3. Personnel and payroll functions are necessarily closely linked. An individual's payroll record is created only after Personnel has hired (enlisted/appointed) the person and has brought him/her onto the organization's rolls and established his/her salary, grade, entitlements, etc. Any changes to the basic authorizations and entitlements must be made by Personnel before being reflected in the payroll system.

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.003		The human resources system must provide for support capabilities to electronically generate, approve, and process the full range of monetary and honorary awards for employees, and be flexible enough to tailor to individual agency needs.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_001
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.005		The human resources system must fully document the associate personnel actions with all regulatory required information such as legal authority and nature of action citations.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_002
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.006		The human resources and payroll systems must process (with both current and future effective dates) the full range of individual and mass personnel actions such as appointments, reinstatements, transfers, promotions, separations, retirements, terminations, furloughs, change to lower grades, reassignments, pay changes (including locality and national adjustments, allowances, differentials, premium pay, movement between pay plans or schedules, and pay and grade retention), and details.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.009		The human resources and payroll systems should maintain individual retirement data, including service history and fiscal history for each employee. Maintain separate records for military (post- 1956) and civilian deposits.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_004
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.010		The human resources and payroll systems must record incumbent related information such as date of hire, service computation date, retirement service date, severance pay date, Civil Service Retirement System, Federal Employees Retirement System, Federal Employee Group Life Insurance and Thrift Savings Plan eligibility dates, Federal Employee Health Benefits enrollment date, step increase and prior military service information must also be recorded. There is also a need for the capability to correct or cancel these actions, and provide the necessary audit trail.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_005
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.011		The human resources and payroll systems must provide for automatic data conversion and electronic transfer of required data to the Office of Personnel Management (OPM) and other recipients of Government wide reporting information.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.012		The human resources and payroll systems must enable managers and human resources staff to track past, current and pending personnel actions.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_007
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.014		The human resources and payroll systems must generate a Monthly Employee Report (SF113A) and the Monthly Full-Time Equivalent (FTE) Report (SF 113G) to OPM.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_008
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.024		The human resources system must be able to provide organizational decision support for managers that will simplify their organization and position design decisions (e.g., Budget and Full Time Equivalent (FTE) management, activity based costing, work effort as related to performance measures and indicators).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_009
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.025		The human resources system should enable managers to electronically initiate the full range of recruitment-based actions (e.g., internal and external recruitment actions, reassignment actions, details) and flow these actions to the appropriate individuals and offices for approvals and processing.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.026		The human resources system using position-based requirements should provide expert or decision support to generate documentation needed to complete the recruitment process. This includes preparation of vacancy announcements, which contain specific selection criteria (e.g., knowledges, skills and abilities (KSAs) and comptencies, and conditions of employment).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_011
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.028		The human resources and payroll systems must accommodate external reporting needs including those required by Treasury, OPM, The Department of Labor, the Federal Retirement Thrift Investment Board, and others.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_012
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.031		The human resources system should support a full identification of position requirements. For example, managers should be able to annotate a position's unique requirements such as mobilization responsibilities, drug testing requirements, position sensitivity, financial disclosure obligations, position-based skill and competency requirements, and a wide variety of other position-based requirements that emerge and change over time.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.033		The human resources system should automatically generate documents that facilitate related human resources activities (e.g., recruitment, performance management, and training development).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_014
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.036		The human resources system should allow managers to structure organizations under their control and quickly develop classification documents through the use of standard position descriptions or generation of a new classification determination through the use of expert or decision support systems as appropriate to their requirement.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_015
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.039		The personnel system must automatically generate personnel action reminders that will prompt management decisions on such actions as within-grade-increase, completion of probationary period and temporary appointments, and any similar time-sensitive actions. It also should enable on-line approval or disapproval of such recurring actions.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_016
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.041		The human resources and payroll systems must provide for transfers for separating or transferring employees with the next regular payroll.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.042		The human resources system must process management and employee requested personal actions by either the generation of paper SF-50 or the electronic storage of data associated with the SF-50. Also included in this process are those actions ancillary to employment, such as requesting security investigations, arranging physical examinations and identifying drug testing requirements, requesting and providign SF-75 information, and the administration of the in-processing activities.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_019
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.047	C	**The human resources system should provide the capability to process reduction in force actions including the determination of retention rights, issuance of notices, and generation of required documentation and must generate retention records for a required documentation.**	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pgs 17 and 30		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_020
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.048		The human resources system must preclude duplicate data entry by electronically producing position-embedded performance criteria necessary to generate individual performance appraisal plans.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.049		The human resource system should be sufficiently flexible to allow for multiple performance rating configuration and evaluation methods.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_022
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.050		The human resources system should provide for electronic routing, completion, approval, and recording of the performance plan and resulting rating from management and human resources office.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_023
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.051	D	Deleted: The personnel system should have the capability to create, monitor, and maintain performance improvement plans.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_024
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.052		The human resources system must provide the capability to track and record the full range of employee, management, or third party generated appeals and grievances. This includes events such as performance and conduct cases, Uniform Labor Practices, and Labor contract administration.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.053		The human resources system tracking functionality must include such information as case nature, case date, case steps and resolution.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_026
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.054		The human resources system should support the conversion of the paper Official Personnel Folder (OPF) to an electronic medium, which will help agencies to reduce the significant operational burden of maintaining paper OPFs while affording human resources professionals, managers and employees easier access to historical employment information.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_027
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.055		The human resources system must preclude duplicate data entry by automatically accessing position and employee information already residing within the system.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 18		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_028
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.056		The human resources system should facilitate full manager empowerment of delegated position classification authority.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_029

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.057		The human resources system should provide sufficient flexibility to enable management to account for total work force utilization that can encompass the efforts and associated costs of contractors, military members, and volunteers.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_030
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.058		The human resources system should have the flexibility to allow managers to electronically receive and act upon referral lists, resumes that contain appropriate candidates' qualification information, and fully take into account regulatory requirements.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_031
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.059		The human resources system must provide the capability to produce pertinent information in response to classification appeals.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 16		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_032
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.060		The human resources system must provide a means for applicants and employees to apply as either external or internal candidates for vacant positions.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_033

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.061		The human resources Benefit Administration system should have the capability to enable maximum employee access to self-service personnel benefits information and automated transaction processing so that employees may manage their own benefits.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 19		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_034
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.062		The human resources Benefits Administration systems coverage should include: - Federal Employees Health Benefits Life Event and Open Season Elections - Thrift Savings Plan Life Event and Open Seasons Elections - Federal Employees Group Life Insurance Life Event and Open Season Elections - Retirement Calculations for all categories of employees under all applicable retirement programs to the agency - Miscellaneous Changes (e.g., Address, name, emergency contact information) - Alternative data and processing entry points for individual with disabilities in compliance with the American Disability Act.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_035

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.063		In support of work force development, the human resources system must provide the capability to use position and personal data already residing within the system to facilitate on-line initiation of the full range of work force development activities. These activities include nomination, approval, enrollment, evaluation, and personnel record documentation.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_036
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.064		In support of work force development functions, the human resources system must record essential data relative to the cost and source of developmental activities and enable analysis of such activities to determine future budget needs and return on investment.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_037
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.065		In support of employee development programs, the human resources system must support the planning, development, delivery of training and career development programs to meet agency and employee needs, and track completion of training by employees.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_038
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.066		In support of developing training budgets, the human resources system must support the preparation of financial projections and implementation of controls, which maximize the utilization of training funds.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 21		Develop Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_039

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.067		To evaluate development and training activities, the human resources system must support the evaluation of the effectiveness and quality of course design, program content, delivery methodology and instructional value.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 21		Develop Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_040
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.068		The payroll system must use the SSN to identify all employees paid by the Department.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010401 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_011
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.069		The payroll system must restrict access to personnel, payroll, and disbursement records or data files to authorized personnel:		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010406 A	Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Human-Resources_Payroll_030
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.070		The payroll system must provide employees and managers self-service capabilities in obtaining information pertinent to their needs. For example, employees should have access to their personal employment and earnings data and managers should have access to their organizational and subordinate work force non-personal data.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_045

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.071		'The human resources-payroll system shall ensure that employee initiated transactions are authorized by law or regulation, are accurately effected and documented, and are confirmed in a timely manner to the employee.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_046
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.072		The human resources-payroll system shall reconcile human resource data to provide assurance that all employees on the payroll are bona fide and that all earnings, entitlements, and benefits are being computed as authorized and recognized in the human resources system.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_047
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.073		The human resources-payroll system shall produce data required by Treasury; IRS; the Social Security Administration; the Department of Labor; OPM; Equal Employment Opportunity Commission; Federal Retirement Thrift Investment Board; Federal Reserve Banks; OMB; Department of Health and Human Services; and state, local, and other taxing authorities. Examples include Central Personnel Data File (CPDF) submissions, Standard Form 113; W-2 Reporting; Retirement Records, and reports on the use of various methods of payments.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_048

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.074		The personnel pay system must be compliant with all Privacy Act and personally identifiable information requirements.		Source: DoDI 1400.25-V1100; Source Date: 12/1/2008; Source Number: Enclosure 2, Para. 4.d.7			HR_Data_Collection_Maintenance_And_Personnel_Processing_049
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.075	A	**The civilian payroll system shall provide an employee home leave only when he or she has completed a basic service period of 24 months of continuous service abroad.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 052102.A			HR_Data_Collection_Maintenance_And_Personnel_Processing_044
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.076	A	**The civilian payroll system shall provide military leave to eligible employees on a fiscal year basis.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051801			HR_Data_Collection_Maintenance_And_Personnel_Processing_041
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.077	A	**The civilian payroll system shall allow an employee who transfers from a Non-Appropriated Fund position to an Appropriated Fund position (or the reverse) to transfer all accumulated leave without limit, as long as the break in service does not exceed 3 days.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050701			HR_Data_Collection_Maintenance_And_Personnel_Processing_042
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.078	A	**The civilian payroll system shall entitle employees who are appointed to positions not limited to less than 90 days to annual leave earning upon completion of the first biweekly pay period.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050202.A			HR_Data_Collection_Maintenance_And_Personnel_Processing_043
Time and Attendance Processing	07.02.002		In the Time and Attendance (T&A) systems, approvals shall be made individually for each employee, and an approval-automated signature shall be provided for each time and attendance report.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020402 B			Time_And_Attendance_Processing_017

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Time and Attendance Processing	07.02.003		The T&A system must collect actual hours or days worked, and other pay related data, e.g., piecework, fee basis units/ dollars, and differentials for each employee.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020201		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_001
Time and Attendance Processing	07.02.004		The T&A system collect work and leave hours based upon an established tour of duty, including alternative work schedule/flextime hour's information. This requires pre-approved or positive acknowledgement from the approving official that the employee worked the established tour and that time and attencance data is approved.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020206 B		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_002
Time and Attendance Processing	07.02.006		The T&A system must support the collection of labor distribution hours based on the classification code structure defined in the JFMIP Core Requirements document.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 27	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 0208	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_003
Time and Attendance Processing	07.02.007		The T&A system must provide capabilities for the collection of time and attendance data on a pay period basis, e.g., daily, weekly, biweekly, semi-monthly, and/or monthly basis.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010203 H□Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020205 I□Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020402 B		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_004

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Time and Attendance Processing	07.02.008		The T&A system must calculate and adjust weekly, biweekly, per pay period, hours based on Fair Labor Standards Act (FLSA), Title 5, and other statutory and regulatory requirements.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 0206 Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010203 H		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_005
Time and Attendance Processing	07.02.009		The T&A system must accept time and attendance data through various processing modes e.g., automated time entry or internet.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: s 020102 C 3 b and 020402 B	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_006
Time and Attendance Processing	07.02.010		The T&A system must support the correction of current and prior pay periods time and attendance records.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 0206		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_007
Time and Attendance Processing	07.02.011		The T&A system must collect data on employees who work temporarily in other or multiple pay classifications.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_008
Time and Attendance Processing	07.02.012		The T&A system must be able to capture data in days, fractions of hours, or other units of measure as required.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22		Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Time and Attendance Processing	07.02.013		The T&A system must generate reports to monitor T&A data.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22		Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_010
Time and Attendance Processing	07.02.015		The T&A system must be able to receive electronic or other appropriately documented, approvals from authorized approving officials. The T&A system must be able to release data for further system processing.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: s 020205 I, 020402 B, and 020501	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_011
Time and Attendance Processing	07.02.017		For a T&A system, a single automated code may be entered by the supervisor to approve the information contained in the file, provided that the data elements itemized in paragraph 020205, DoD FMR Vol. 8, Chapter 2, are contained in the file.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22	Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020402 D			Time_And_Attendance_Processing_018
Time and Attendance Processing	07.02.020		The T&A system must determine premium pay entitlements based on schedule tour; actual hours worked and leave data.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_012
Time and Attendance Processing	07.02.021		The payroll system must accumulate labor and cost information for use in budgeting and controlling costs; performance measurement; determining fees and prices for services; assessing programs; and management decision making. Labor costs are an integral part of determining and doing business.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Time_And_Attendance_Processing_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Time and Attendance Processing	07.02.022		The payroll system must accumulate work units by cost object (e.g., organization and activity), and responsibility center and be provided to other systems performing cost accounting functions.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 27			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Time_And_Attendance_Processing_014
Time and Attendance Processing	07.02.023		To support time and attendance processing, the T&A system must edit T&A data at the earliest time to ensure that the data are complete, accurate, and in accordance with legal requirements.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 22		Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_015
Time and Attendance Processing	07.02.024	D	Deleted: The Source Data Automation (SDA) system shall not cause the need for, or lead to the development of, a new interface to an existing legacy accounting system.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 A	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_015
Time and Attendance Processing	07.02.025		The SDA system shall provide time and attendance data to Defense Civilian Payroll System (DCPS) in a timely manner each pay period.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 B	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_026
Time and Attendance Processing	07.02.026		The SDA system shall have the capability to receive data from or transmit data to more than one DCPS civilian payroll office.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 C	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_016
Time and Attendance Processing	07.02.027		Only one SDA system process must be approved per major claimant/major command/Defense activity. Employees not using the SDA system must use the DCPS on-line time and attendance input system.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 D	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_019

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Time and Attendance Processing	07.02.028		The SDA system shall have the capability to support supervisory electronic certification of time and attendance, even if the major claimant/major command/Defense activity does not use this capability.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 E	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_017
Time and Attendance Processing	07.02.029		The SDA system must provide positive acknowledgment of accurate time and attendance prior to payroll processing.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 F	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_002
Time and Attendance Processing	07.02.030		Standard DCPS time and attendance codes shall be used with the SDA system software application.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 G	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_018
Time and Attendance Processing	07.02.031		The SDA system shall support at least 1,000 employees.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 H	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_027
Time and Attendance Processing	07.02.032		Use of the SDA system shall eliminate any need for dual reporting of time and attendance and labor cost data.		Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020901 I	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Human-Resources_Payroll_019
Time and Attendance Processing	07.02.033	A	**The payroll system shall have the capability to automatically post time and attendance data received from the Time and Attendance system.**		Source: DoDFMR Vol 08, Ch 02; Source Date: 9/1/2010; Source Number: 020501			Time_And_Attendance_Processing_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Time and Attendance Processing	07.02.034	A	**The Time & Attendance system shall provide the capability for an employee to input COP (Continuation of Pay) for up to 45 days for disabling job-related traumatic injuries.**		Source: DoDFMR Vol 08, Ch 02; Source Date: 9/1/2010; Source Number: 020209.B			HR_Data_Collection_Maintenance_And_Personnel_Processing_050
Leave Processing	07.03.002		The human resources and payroll systems must automatically convert leave taken in excess of available balance, based upon an established leave priority policy. When appropriate, provide for management review (e.g., to determine advance, leave without pay, or absence without leave).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23	Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050202 C		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_001
Leave Processing	07.03.003		For each pay period, the payroll system must accrue each type of leave to which an employee is entitled, including partial accruals and carryovers. Special accrual rules for employees using donated leave, etc., must be accommodated.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23	Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: □ Source: DoDFMR Vol 08, Ch 07; Source Date: 2/1/2001; Source Number: 070201 M		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_002
Leave Processing	07.03.004		The payroll system must process variable leave accruals for part-time employees. The accruals shall be based on actual hours in a pay status.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23	Source: DoDFMR Vol 08, Ch 07; Source Date: 2/1/2001; Source Number: 070301 B		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_003
Leave Processing	07.03.005		The human resources and payroll systems must determine compensatory time or credit hours to be forfeited or paid as appropriate based on predetermined elapsed time limits; maximum carry over limits; and maximum earning ceilings.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23	Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051002, 051003 and 053103	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Leave Processing	07.03.006	D	Deleted: The payroll system must maintain detailed audit trail and control data that ensure that all reported leave hours have been processed accurately and that the hours used in pay calculations are correct.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_005
Leave Processing	07.03.007		The human resources and payroll systems must provide the capability to track and report pay associated with job-related injury time (continuation of pay (COP)).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_006
Leave Processing	07.03.008		The human resources and payroll systems must provide capabilities for fiscal year-end, leave-year- end and calendar year-end processing and forfeitures in accordance with established Government-wide and agency guidelines.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_007
Leave Processing	07.03.009		The human resources and payroll systems must process leave forfeiture and carryover for each employee.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23	Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 031102 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_008
Leave Processing	07.03.010		The human resources and payroll systems must modify leave accruals; and/ or balances for employees who change leave systems, or work schedules (i.e., full-time to part-time, etc.).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Leave_Processing_009

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Leave Processing	07.03.011		The payroll system must process both current period and prior period leave transactions on an effective pay period basis.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_010
Leave Processing	07.03.012		The human resources and payroll systems must provide capabilities to re-compute leave balances due to prior-period hour adjustments or retroactive entitlement changes for each period subsequent to the effective period of the change (leave, benefits and payments) in the following order: (1) retroactive entitlement changes and then (2) prior-period hour adjustments.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_011
Leave Processing	07.03.015		The payroll system shall maintain leave records that show for each employee: 1) the rate of accrual for each type of leave, 2) the hours or days accrued and used by leave type, 3) hours or days advanced by leave type.		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050103		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Leave Processing	07.03.017		The payroll system should process leave for each reported leave type at the end of each effective pay period. Process advances; accruals, and restored leave before usage are applied to the appropriate available balance.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23	Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050804□Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050302 B□Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050202 E□Source: DoDFMR Vol 08, Ch		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Leave_Processing_012
Leave Processing	07.03.019		Upon termination of an employee from federal employment, the payroll system must offset the dollar amount of advanced leave balances (computed at the rate of pay in effect when the leave was taken) against the dollar amount of earnings for pay period of separation and any unused annual leave (based on the current pay rate) on termination of an employee from federal employement. Calculate indebtness for leave advances upon separation. Accomodate requests for waiver of collections for leave advances.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25	Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 052105		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Leave_Processing_013
Leave Processing	07.03.021	D	Deleted: The payroll system must process leave accrual units for special category employees, e.g., firefighters, etc.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Leave Processing	07.03.022	D	Deleted: To support leave processing, the payroll system must offset advanced sick leave balances against subsequent pay period accruals of sick leave.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_015
Leave Processing	07.03.023	A	**The civilian payroll system shall reject court leave entered for Intermittent employees.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051704			Leave_Processing_025
Leave Processing	07.03.024	A	**The civilian payroll system shall allow the substitution of court leave for annual leave if the employee is called for jury duty or witness service while on annual leave.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051702			Leave_Processing_026
Leave Processing	07.03.025	A	**The civilian payroll system shall allow unused military leave up to 120 hours (15 days) to accumulate for subsequent use.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051801			Leave_Processing_028
Leave Processing	07.03.026	A	**The civilian payroll system shall reject military leave input for employees with temporary appointments of 1 year or less, or with intermittent work schedules.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051801			Leave_Processing_029
Leave Processing	07.03.027	A	**The civilian payroll system shall allow a maximum of 240 hours (30 days) of military leave to be used in any fiscal year.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051807			Leave_Processing_030

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Leave Processing	07.03.028	A	**The civilian payroll system shall provide the capability to advance sick leave to employees.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050304			Leave_Processing_031
Leave Processing	07.03.030	A	**The civilian payroll system shall support the transfer of annual leave between employees due to medical emergencies.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051202			Leave_Processing_024
Payroll Withholdings/Deductions Processing	07.04.001		The payroll system must provide data to establish receivables or follow up on types of leave that may result in an employee indebtedness, including health insurance premiums for employees on approved leave without pay and certain jury duty fees while on court leave.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_001
Payroll Withholdings/Deductions Processing	07.04.002		The human resources and payroll systems must provide for percentage computation of deductions that are subject to annual or regulatory limits (e.g., the current rate for federal taxes on supplement payments, Thrift Savings plans TSP contributions, and Social Security taxes).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.004		The payroll system must calculate the following deductions types for each employee: (1) mandatory deductions (e.g., retirement, federal, state, local and FICA taxes), (2) voluntary deductions (e.g., state and local taxes for multiple taxing authorities, life insurance, health insurance, thrift saving, deductions, allotments, and bonds and pre-tax deductions for transportation benefits), and (3) involuntary deductions (e.g., IRS levies, garnishment and administrative debt collection).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pgs 24-25	Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 040802 B, 040809 B, 041202 C, 041402 I, 041409 B, 041410 A, and 041605 B		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_003
Payroll Withholdings/Deductions Processing	07.04.005		The human resources and payroll systems must provide the capability to handle deductions that apply to various pay periods and/or have specified limitations, e.g., garnishment pay-off amount.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_004
Payroll Withholdings/Deductions Processing	07.04.006		The human resources and payroll systems must adjust taxable gross pay by deducting untaxed items (e.g., thrift saving deductions) and civil service retirement annuity offsets.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Withholdings/Deductions Processing	07.04.008		The human resources and payroll systems must pro-rate insurance premium deductions for part-time, seasonal, and applicable accessions and separating employee using the daily pro-ration rule.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25	Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 040802 E		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_006
Payroll Withholdings/Deductions Processing	07.04.009		The payroll system must accelerate deductions for employees paid an annual salary in less than one year (e.g., teachers).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_007
Payroll Withholdings/Deductions Processing	07.04.012		The human resouces and payroll systems must subtract deductions calculated in the order of precedence specified by Office of Personnel Management (OPM) or other laws and regulations, while ensuring that net pay is not negative. Follow appropriate rules for taking no deductions within a priority level or partial deductions, if allowed.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25	Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 040201, 040202, 041201 D, and 041409 A		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Withholdings/Deductions Processing	07.04.013		The payroll system must determine when a bond may be issued, given its type, denomination per pay deduction and balance from previous pay deductions.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_009
Payroll Withholdings/Deductions Processing	07.04.014		The payroll system must deduct some items in every pay period and others in selected pay periods only. e.g., discretionary allotments.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_010
Payroll Withholdings/Deductions Processing	07.04.015		The payroll system must offset the dollar amount of other receivables owed the agency against earnings for pay period of separation or, if applicable, lump sum payments.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.022		The payroll system, for court-ordered garnishments for alimony and child support payments, must determine if gross pay is sufficient for both payments ordered in a single garnishment. If gross pay is not sufficient for both payments ordered in a single garnishment, a proportionate share of each payment must be made to the extent gross pay is available (42 U.S.C. 659) (reference (ae)). If there are multiple garnishments for these payments, the garnishments filed earliest are withheld first.		Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 040201 I	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_015
Payroll Withholdings/Deductions Processing	07.04.024		If a bankruptcy court orders that a certain amount of net pay shall be paid an employee regardless of deductions, the payroll system must then: The amount of the net pay shall be deducted from gross pay first. Remaining deductions shall then be withheld in accordance with paragraphs 040201 (Deductions) and 040202 (Available Pay). Deductions based on gross pay (for example, Social Security/Medicare deductions which are calculated by multiplying applicable portions of the gross pay by a required percentage) shall be computed on applicable portions of the full gross pay, that is, gross pay before subtracting court-ordered net pay.		Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 041301 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Payroll Withholdings/Deductions Processing	07.04.027		The human resources and payroll systems must compute the maximum variable deductions for levies, garnishments, and/or offsets based on appropriate limitations of each type of deduction.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_012

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Withholdings/Deductions Processing	07.04.029		The human resources and payroll systems must ensure that leave without pay (LWOP), furloughs for retirement, Office of Workers Compensation Program (OWCP), education, and military purposes is separately designated and does not affect Within Grade Increase (WGI), etc.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_013
Payroll Withholdings/Deductions Processing	07.04.031		The human resources and payroll systems must electronically compare leave, benefits, and payments, for adjusted time and attendance data with prior period data and automatically compute differences.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_014
Payroll Withholdings/Deductions Processing	07.04.032		The system must automatically record amounts withheld each pay period on an employee's pay record.		Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 040704 A		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_020

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Payroll Withholdings/Deductions Processing	07.04.033		The system must be able to deduct garnishments from an employee's pay.		Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 041201 A		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_028
Payroll Withholdings/Deductions Processing	07.04.034	A	**The system shall ensure that deductions are limited to amounts allowed as established by appropriate laws and regulations.**		Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 041101			Payroll_Withholdings_And_Deductions_Processing_018
Payroll Withholdings/Deductions Processing	07.04.035	A	**The civilian payroll system shall establish a debt to be collected for any unearned leave that was used.**		Source: DoDFMR Vol 08, Ch 07; Source Date: 8/1/2011; Source Number: 070201.C			Payroll_Withholdings_And_Deductions_Processing_019
Computing Gross Pay	07.05.001		The payroll system must process both current period and prior period adjustments as an integral part of the payroll cycle.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Computing Gross Pay	07.05.004		The payroll system must compute pay for various types of employees, e.g., firefighters, law enforcement officers, emergency medical technicians, teachers, etc.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_002
Computing Gross Pay	07.05.005		The payroll system must (1) compute earnings amounts or rates for partial pay periods when entitlement dates do not coincide with the pay period's beginning and ending dates, and (2) process earnings adjustments on a begin-date/end-date basis.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_003
Computing Gross Pay	07.05.006		The payroll system must calculate pay at the end of each period after properly authorized inputs have been received from the Time and Attendance Processing Function, and after personnel action processing is completed.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24	Source: DoDFMR Vol 08, Ch 01,; Source Date: 7/1/2008; Source Number: 010203 H Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030101 F		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_004
Computing Gross Pay	07.05.007		The payroll system must calculate overtime based on FLSA, Title 5, Title 38, and Title 42 requirements.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24	Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030302 B		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Computing Gross Pay	07.05.008		The human resources and payroll systems must calculate current and/or retroactive adjustments for allowances, premiums and differentials as defined by law or regulation. These may be set dollar amounts or computed as a percentage of pay, applying caps or other limitations when applicable.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24	Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030309, 030404 D, and 030503 C		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_006
Computing Gross Pay	07.05.010		The payroll system must accommodate information requirements to support supplemental pay actions and recertified checks.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_007
Computing Gross Pay	07.05.012		The payroll system must not allow a single lump-sum pay advance that exceeds three months' net pay for those employees authorized a permanent change of station (PCS) to a foreign area.		Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030901 B			Computing_Gross_Pay_019
Computing Gross Pay	07.05.013		For repayment of salary advances, the payroll system shall facilitate repayments to be made by payroll deduction over a maximum of 26 pay periods.		Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030905 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Computing Gross Pay	07.05.014		When an employee separates or transfers, the outstanding balance of a payroll advance shall be due in full. The payroll system must ensure advances of pay are recoverable from the employee or the employee's estate by deduction from accrued pay, amount of retirement credit, other amounts due the employee from the government, or by other methods as provided in Defense Finance and Accounting Service (DFAS) DoDFMR, Volume 5, Chapter 25, paragraph 2503.		Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030905 C			Computing_Gross_Pay_020
Computing Gross Pay	07.05.015		On an exception basis, the payroll system shall provide the capability to allow additional payments on an advance when circumstances warrant and the employee has not received the full amount of the maximum possible advance consistent with the employee's pay grade		Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 030906 G			Computing_Gross_Pay_021
Computing Gross Pay	07.05.020		The payroll system must prohibit employees and service members engaged in civilian payroll functions from maintaining or servicing their own payroll and personnel records.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010406 A 4			Computing_Gross_Pay_022
Computing Gross Pay	07.05.023		To support pay processing, the payroll system must perform statutory limit and reasonableness tests on gross pay.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Computing Gross Pay	07.05.024		The payroll system must compute gross pay as the sum of each rate of pay times the number of units related to it, minus retirement annuity offsets, if applicable, plus all appropriate allowances and/or other gross pay components.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_009
Computing Gross Pay	07.05.025		The payroll system must classify and total deductions, subtract total deductions from gross pay, and apply formulas or utilize tables to determine employer contributions required for certain payroll taxes and benefits.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_010
Computing Gross Pay	07.05.026		The system must process and compute pay and deductions for multiple positions under different appointment authorities, and different pay, leave, and benefit entitlements.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Computing Gross Pay	07.05.027		The human resources and payroll systems must support retirement calculations for all categories of employees under all applicable retirement programs to the agency.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_012
Computing Gross Pay	07.05.028	A	**The civilian payroll system shall ensure full continuity of pay for non-exempt employees (under FLSA) during their regularly scheduled tour of duty, when in court leave status for jury duty or witness service.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051705			Computing_Gross_Pay_018
Computing Gross Pay	07.05.029	A	**The system shall provide automated functionality to make EEOC Judgements and Settlements to employee.**		Source: DoDFMR Vol 08, Ch 01; Source Date: 12/1/2010; Source Number: 010504.H			Computing_Gross_Pay_014
Computing Gross Pay	07.05.030	A	**The system shall provide automated functionality to make Fees, Licenses and Permits payments.**		Source: DoDFMR Vol 10, Ch 12; Source Date: 6/1/2012; Source Number: 1208□Source: DoDFMR Vol 10, Ch 12; Source Date: 6/1/2012; Source Number: 120320□Source: DoDFMR Vol 10, Ch 12; Source Date: 6/1/2012; Source Number: 120319.B			Computing_Gross_Pay_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Computing Gross Pay	07.05.031	A	**The system shall provide automated functionality to make reimbursement payments to employees.**		Source: DoDFMR Vol 10, Ch 11; Source Date: 9/1/2001; Source Number: 110101			Computing_Gross_Pay_016
Computing Gross Pay	07.05.032	A	**The civilian payroll system shall support lump-sum leave payments.**		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050204.D			Computing_Gross_Pay_017
Payroll Processing and Distribution	07.06.001		The human resources and payroll systems must process prior period, current and future period pay actions, based on effective dates.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_001
Payroll Processing and Distribution	07.06.009		The payroll system must support payroll adjustments and regular calculations that cross fiscal and/or calendar years, and provide needed information to the Core financial and other information systems.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_002

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Payroll Processing and Distribution	07.06.010		The payroll system must record gross pay, deductions, and net pay while generating information to update other functions and systems, including the standard general ledger maintained in the Core Financial System.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Payroll_Processing_And_Distribution_003
Payroll Processing and Distribution	07.06.011		The human resources and payroll systems must allow employees to update personal information, at the employee's discretion, e.g., tax withholding information, savings bond information, electronic funds transfer information, and allotments.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_004
Payroll Processing and Distribution	07.06.013		The payroll system must be able to generate payment for severance pay, not exceeding the amount authorized for each employee, on a pay period basis and provide for Department of Defense employees, the option of a lump sum payment.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Processing and Distribution	07.06.014		The payroll system must make electronic funds transfer payments as well as other methods of payments, including off- cycle and third party payments.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_006
Payroll Processing and Distribution	07.06.016		The payroll system must be able to generate payment of unpaid employee compensation to beneficiaries.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_007
Payroll Processing and Distribution	07.06.022		The payroll system must be able to generate employee earnings statements detailing the compositions of gross pay, deductions, net pay for the current pay period and year to date (electronic and paper copies).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28	Source: DoDFMR Vol 08, Ch 03; Source Date: 8/1/1999; Source Number: 031103 E		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Processing and Distribution	07.06.024		The payroll system must maintain data that is reconciled to pass to the Core Financial System and cost accounting modules to update Fund Balances with Treasury and other asset, expense, and liability accounts, appropriation accounts, and relevant cost centers for payroll, including employer contributions.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_009
Payroll Processing and Distribution	07.06.025		The human resources and payroll systems must make information available to other functions to generate internal and external payroll reports not created directly in the Pay Processing function.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_010
Payroll Processing and Distribution	07.06.026		The payroll system must maintain each pay record by the pay period in which it was calculated and by the pay period to which it applies (the effective pay period).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25	Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010402	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Processing and Distribution	07.06.028		The payroll system must produce all reports and vouchers necessary to recognize payroll expenses, establish related receivables, and disburse all related payments. It must also produce supporting detail registers or subsidiary ledgers.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29	Source: DoDFMR Vol 08, Ch 09; Source Date: 2/1/2009; Source Number: 090206 A□Source: DoDFMR Vol 08, Ch 09; Source Date: 2/1/2009; Source Number: 090205 B□Source: DoDFMR Vol 08, Ch 07; Source Date: 2/1/2001; Source Number: 070508 C		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_012
Payroll Processing and Distribution	07.06.029		The human resources and payroll systems must produce managerial reports to facilitate monitoring of human resources costs, leave authorizations, and personnel actions by human resources/payroll staff members and by operational supervisors or managers.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_013
Payroll Processing and Distribution	07.06.031		The payroll system must provide for tax deduction reporting and reconciliation and correction processing. These functions should be available for each taxing authority.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29	Source: DoDFMR Vol 08, Ch 07; Source Date: 2/1/2001; Source Number: 070508 C	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_014

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Processing and Distribution	07.06.032		The human resources and payroll systems must derive summary totals for earnings, deductions, contributions, and paid hours for internal control purposes and to facilitate reconciliation.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_016
Payroll Processing and Distribution	07.06.035		The payroll system must accommodate information requirements for accounting transactions for accruals of pay and benefits during the year. This process is to provide for accruing and reversing accounting information relative to pay and benefits.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26	Source: DoDFMR Vol 04, Ch 10; Source Date: 6/1/2009; Source Number: 100203		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Processing and Distribution	07.06.036		The payroll system must provide a means for correcting accounting transactions for an employee for one or more past pay periods. The correction should also generate adjusting accounting transactions to reverse the improper charges and record the correct ones.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_018

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Processing and Distribution	07.06.037		The human resources and payroll systems must notify agency human resources and payroll office staff of incorrect or missing data.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_020
Payroll Processing and Distribution	07.06.040		The human resources and payroll systems must provide a report for health benefit deductions not taken (e.g., for an employee on leave without pay).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 30	Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 040802 B		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_021
Payroll Processing and Distribution	07.06.041		The payroll system must provide a report of employee debt, caused by prior-period adjustments or current-period computation, to be used in administrative collection.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_022

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Processing and Distribution	07.06.042		The human resources and payroll systems must provide an output matrix of reports that describes a report by its title, purpose, frequency, distribution level, and the media used to distribute.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_023
Payroll Processing and Distribution	07.06.046		The human resources and payroll systems must generate reports at specific time intervals or upon request, including reports that span fiscal year, calendar years, or other time periods.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_024
Payroll Processing and Distribution	07.06.047		The payroll systems user outputs produced must include all vouchers and reports necessary to recognize payroll expenses and authorize related disbursements.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_025
Payroll Processing and Distribution	07.06.051		The payroll system must provide system flexibility in accepting data from multiple media that recognizes the unique data input requirements of interface systems.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 31			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_026
Payroll Processing and Distribution	07.06.052		The human resources and payroll systems must subject all transactions from interfacing systems to the standard human resources payroll system edits, validations, and error-correction procedures.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 31	Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010406 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Processing and Distribution	07.06.054		The human resources and payroll systems must provide the capability to identify and process transactions from other systems that enter and update the standard human resources-payroll system.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 31			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_028
Payroll Processing and Distribution	07.06.057		The human resources and payroll systems must provide system capability to allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external processing (e.g., retirement processing, general ledger posting, budget formulation, budget reconciliation, and budget execution).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 31			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Payroll_Processing_And_Distribution_029
Payroll Processing and Distribution	07.06.061		To support pay processing, the human resources and payroll systems must capture the overtime rate in effect when compensatory time is earned for future pay out.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 25	Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 051002 and 051003	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_030
Payroll Processing and Distribution	07.06.062		To support pay processing, the human resources and payroll systems must support the unemployment compensation for employees (UCFE) processing and responding to ES 931 Request for Wage and Separation Information-UCFE requests.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_031

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Processing and Distribution	07.06.063		To support pay processing, the payroll system must maintain data to support preparation of notifications of employee indebtedness, e.g. health benefits.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_032
Payroll Processing and Distribution	07.06.066		To support reporting, reconciliation, and records retention, the system should maintain an employment history of the employee with the information comparable to that in the employee's Official Personnel Folder (OPF).	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_033
Payroll Processing and Distribution	07.06.067		To support reporting, reconciliation, and records retention, the system should maintain a pay history showing gross pay by type, deductions by type, and net pay for each pay period.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28			Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_034
Payroll Processing and Distribution	07.06.068		To support reporting, reconciliation, and records retention, the system should maintain a time and attendance history showing hours, or days worked by type of pay for each pay period.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28	Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 0103 and 010402 C		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_035

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payroll Processing and Distribution	07.06.069		To support reporting, reconciliation, and records retention, the system should maintain a leave history showing beginning balances, leave accruals, leave usage, and ending balances, by type for each period.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28	Source: DoDFMR Vol 04, Ch10; Source Date: 6/1/2009; Source Number: 100207 Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 0103 and 010402 C		Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_036
Payroll Processing and Distribution	07.06.070		To support reporting, reconciliation, and records retention, the system must provide the capability to generate routine human resources and payroll reports that are prescribed by the functional users.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 28		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_037
Payroll Processing and Distribution	07.06.073		To support reporting, reconciliation, and records retention, the payroll system must provide disbursement voucher data for verification and certification of the payroll process.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_038
Payroll Processing and Distribution	07.06.074		To support reconciliation functions, the human resources and payroll systems must compile employee data related to health insurance enrollment for validations purposes.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_039

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Processing and Distribution	07.06.078		The system must maintain and/or dispose of personnel payroll records in accordance with Government-wide and agency specific guidelines.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 30		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_040
Payroll Processing and Distribution	07.06.079		The agency system must provide for the reconciliation of human resources and payroll data within the system, for comparison and reconciliation with that of disbursing, accounting, and other administrative systems/subsystems/modules to ensure accuracy, completeness, and data integrity.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_041
Payroll Processing and Distribution	07.06.080		DoD civilian payroll systems must support the various legal and regulatory requirements by generating reports at regular intervals, on an as-needed basis or by producing reports to meet special requirements. They also must support management by generating reports that provide the necessary information to ensure the system's integrity.		Source: DoDFMR Vol 08, Ch 09; Source Date: 2/1/2009; Source Number: 090201		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_022
Payroll Processing and Distribution	07.06.081		The payroll system must provide capability to query current, historical, and/or archived data.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 0102		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_048

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Processing and Distribution	07.06.082		The system shall maintain a record of all changes made after records have been approved or certified		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010406 A		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_012
Payroll Processing and Distribution	07.06.083		The payroll system must record automated system changes to data in such a way that an audit trail is maintained to show or provide reference to documents which show the original and new data and the authorization for the change. Such changes may be made only on the basis of properly approved documents authorizing the changes.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010406 A		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_046
Payroll Processing and Distribution	07.06.084		The system must provide audit trails for the detection and systematic correction of errors by enabling the system to trace or replicate transactions (including system-generated transactions) from the source to the resulting record or report, or from the record or report back to the source.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010406 B		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_047

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Payroll Processing and Distribution	07.06.085		The payroll system must store audit trail data in the standard human resources/payroll data files.	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_045
Payroll Processing and Distribution	07.06.086		DoD payroll operations and systems shall provide timely and accurate payments to all those entitled to be paid, in compliance with appropriate statutes and regulations, with consideration being given to all authorized deductions from gross pay.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010201 B 1			Human-Resources_Payroll_004
Payroll Processing and Distribution	07.06.087		DoD payroll operations and systems shall provide proper control, retention, and disposition of all payroll-related documents.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010201 B 3			Human-Resources_Payroll_005
Payroll Processing and Distribution	07.06.088		DoD payroll operations and systems shall provide interface(s) of the payroll function with general ledger, cost accounting, and personnel functions; with provisions for reconciling common data elements in the payroll system and these interrelated systems.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010201 B 7			Human-Resources_Payroll_007
Payroll Processing and Distribution	07.06.089		The payroll system must contain ad hoc reporting, and should also include data browsing tools with rapid-response, graphically-oriented, and user-friendly access to the system database.	Source: JFMIPSR-99-5; Source Date: 4/1/1999; Source Number: Page 28				Payroll_Processing_And_Distribution_044

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Payroll Processing and Distribution	07.06.090	A	**The civilian payroll system shall have the capability to process mandatory or discretionary allotments.**		Source: DoDFMR Vol 08, Ch 01; Source Date: 12/1/2010; Source Number: 010406.A.4 Source: DoDFMR Vol 08, Ch 04; Source Date: 7/1/2008; Source Number: 0401			Payroll_Processing_And_Distribution_049
Military Pay	07.07.010	D	Deleted: For a prepayment program, an automated direct loan system should generate a prepayment offer to be sent to eligible borrowers for participation in the prepayment program.		Source: DoDFMR Vol 07A, Ch 01; Source Date: 3/1/2009; Source Number: 010402 A			Direct_Loan_Portfolio_Sales_004
Military Pay	07.07.011	D	Deleted: For a prepayment program, an automated direct loan system should record receipt of commitment letters from borrowers.		Source: DoDFMR Vol 07A, Ch 01; Source Date: 3/1/2009; Source Number: 010405			Direct_Loan_Portfolio_Sales_005
Reporting	07.08.001		Any approved unique payroll system shall be integrated or interfaced with other applicable systems, such as the DCPS, general ledger or installation-level general accounting system.		Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050107 Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 0102		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_024

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	07.08.002		The payroll system must be integrated or interfaced with the personnel systems to obtain current information on which to process pay entitlements, leave, and allowances.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010203 C and 010405 A		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_009
Reporting	07.08.003		The payroll systems must be integrated or interfaced with the cost accounting system to distribute and charge payroll labor cost data to appropriations, jobs, projects, programs, and departments; to help in properly evaluating operations and management; and to support budget formulation and execution		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010203 C□Source: DoDFMR Vol 08, Ch 02; Source Date: 5/1/2009; Source Number: 020801□Source: DoDFMR Vol 08, Ch 05; Source Date: 9/1/2008; Source Number: 050107		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_010
Reporting	07.08.004		The payroll systems must be integrated or interfaced with other financial management systems to meet reporting and management objectives.		Source: DoDFMR Vol 08, Ch 01; Source Date: 7/1/2008; Source Number: 010203 C		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Human-Resources_Payroll_029

HUMAN RESOURCES AND PAYROLL REQUIREMENTS							DFAS 7900.4-M, Vol. 07	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	07.08.005	C	**The human resources and payroll systems must provide system capability to customize data input, processing rules, and edit criteria. Provide flexibility in defining internal operational procedures and in supporting agency requirements.**	Source: JFMIP SR-99-5; Source Date: 4/1/1999; Source Number: pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_043
Reporting	07.08.006		DoD civilian payroll systems must prepare reports accurately and promptly and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit.		Source: DoDFMR Vol 08, Ch 09; Source Date: 2/1/2009; Source Number: 090201 A			Human-Resources_Payroll_023
Reporting	07.08.007	A	**The system shall have the capability to provide a leave liability report.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-04 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-01				Leave_Processing_027
Reporting	07.08.008	A	**The system shall have the capability to provide electronic output on distributed work units from the labor distribution process for use in other systems.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: CMA-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-01				Cost_Monitoring_And_Reporting_022

ACRONYMS

COP	Continuation of Pay
DCPS	Defense Civilian Payroll System
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FSIO	Financial System Integration Office
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPF	Official Personnel Folder
OPM	Office of Personnel Management
SFFAS	Statement of Federal Financial Accounting Standards
SSN	Social Security Number
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 8, Funds Control and Budgetary Accounting

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 8 - Funds Control and Budgetary Accounting		
Req ID	**Change Type**	**Reason for Change**
08.01.058	**A**	**New Requirement**
08.01.060	**A**	**New Requirement**
08.01.061	**A**	**New Requirement**
08.01.062	**A**	**New Requirement**
08.01.063	**A**	**New Requirement**
08.01.064	**A**	**New Requirement**
08.01.065	**A**	**New Requirement**
08.01.066	**A**	**New Requirement**
08.01.067	**A**	**New Requirement**
08.01.068	**A**	**New Requirement**
08.01.069	**A**	**New Requirement**
08.01.070	**A**	**New Requirement**
08.01.071	**A**	**New Requirement**
08.01.072	**A**	**New Requirement**
08.01.073	**A**	**This requirement was moved from 13.05.007, to realign it to a more applicable functional area.**
08.01.074	**A**	**This requirement was moved from 15.03.007, to realign it to a more applicable functional area.**
08.02.036	**C**	**Requirement verbiage updated.**
08.02.037	**A**	**New Requirement**
08.02.038	**A**	**This requirement was moved from 15.03.011, to realign it to a more applicable functional area.**
08.03.029	**D**	**This requirement was moved to 14.01.091, to realign it to a more applicable functional area.**

VOLUME 8 - Funds Control and Budgetary Accounting		
Req ID	**Change Type**	**Reason for Change**
08.03.054	**D**	**This requirement was moved to 14.05.064, to realign it to a more applicable functional area.**
08.03.075	**A**	**Agree, update verbiage from JFMIP to be more verbatim; also this requirement should be mandatory not value-added.**
08.03.076	**A**	**This requirement was moved from 13.02.007, to realign it to a more applicable functional area.**
08.03.077	**A**	**This requirement was moved from 13.02.008, to realign it to a more applicable functional area.**
08.04.045	**D**	**This requirement was moved to 09.03.077, to realign it to a more applicable functional area.**
08.04.069	**A**	**New Requirement**
08.04.070	**A**	**New Requirement**
08.06.016	**A**	**New Requirement**
08.06.017	**A**	**New Requirement**
08.06.018	**A**	**New Requirement**
08.07.001	**A**	**This requirement was moved from 20.01.003, to realign it to a more applicable functional area.**
08.07.002	**A**	**This requirement was moved from 20.01.006, to realign it to a more applicable functional area.**
08.07.003	**A**	**This requirement was moved from 20.01.007, to realign it to a more applicable functional area.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 08, Funds Control and Budgetary Accounting

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 08, Funds Control and Budgetary Accounting

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Funds Control and Budgetary Accounting financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Funds Control and Budgetary Accounting functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management systems for Funds Controls and Budgetary Accounting functionality. It represents a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management

Improvement Act of 1996" September 30, 1996.

b. This Manual incorporates revisions to the existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Manual may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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FUNDS CONTROL AND BUDGETARY ACCOUNTING INTRODUCTION

1. By law (31 U.S.C. 3512), each agency of the Federal government is responsible for establishing and maintaining systems and internal controls to ensure that it does not obligate or disburse funds in excess of those appropriated and/or authorized by the Congress. The primary law governing the apportionment, obligation, and expenditure of appropriated funds can be found in Chapter 15 of title 31, U.S.C., "Appropriation Accounting." In addition, 31 U.S.C. 1341 and 1517, the Anti-deficiency Act provides criminal penalties for knowingly authorizing or incurring over-obligations or expenditures in excess of budgetary resources. Therefore, an agency's fund-control system is the primary tool for ensuring that it complies with Congressional spending mandates.

2. An agency may have various systems, such as procurement and travel systems, which affect funds management by committing and obligating funds. These and other systems that affect fund management should access data and use other processes to verify that funds are available, and to update affected balances. Whenever possible and cost effective, these systems should access the funds availability editing activity (of the fund control system) before allowing an obligation to be incurred.

3. For purposes of budget formulation and execution, an agency's systems of accounting and internal controls should provide information on actual obligations, outlays, and budgetary resources. An agency is required to use United States Standard General Ledger accounts for budgetary accounting and reporting purposes.

4 Requirements for fund control systems are contained in Office of Federal Financial Management (OFFM)'s "Core Financial System Requirements" (OFFM-NO-0106) document. OMB Circular A-136, "Financial Reporting Requirements," and, to a lesser degree, OMB Circular A-11, "Preparation, Submission, and Execution of the Budget." set government-wide policies for fund management to which a fund control system must conform. In addition, the Treasury Financial Management Service website at http://fms.treas.gov/ussgl/ provides comprehensive information and updates for financial reporting requirements.

5. Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. Financial reporting is a proprietary function, not a budgetary function, and the required information may be available as a product of the United States Standard General Ledger (USSGL) and its attributes. However, in keeping with this Manual's cross-referencing function, financial reporting requirements for both Funds Control and Budgetary Accounting are contained in this Volume.

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.001		To support the Budget Authority process, the Core financial system must provide automated functionality to record funding based on related budget execution documents (e.g., appropriation warrants and apportionments).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_001
Record Budget Authority/Fund Allocation	08.01.004		To support the Funds Distribution process, the Core financial system must provide automated functionality to prevent the distribution of funds in excess of the amount of funds available at the next highest distribution level.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-04		Establish Funds Control	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_003
Record Budget Authority/Fund Allocation	08.01.008		To support the Budget Authority process, the Core financial system must provide automated functionality to record changes to budget authority including reductions; rescissions; amounts withheld or made unavailable; supplementals, transfers; reprogramming; legal limitations and changes to continuing resolutions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.009		To support the Budget Authority process, the Core financial system must provide automated functionality to record budgetary authority including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_005
Record Budget Authority/Fund Allocation	08.01.010		To support the Budget Authority process, the Core financial system must provide automated functionality to record the expiration and cancellation of budget authority in accordance with OMB Circular A-11.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_006
Record Budget Authority/Fund Allocation	08.01.011		To support the Budget Planning process, the Core financial system must provide automated functionality to capture financial operating plans for any funded organization level or other accounting classification.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-01		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_007
Record Budget Authority/Fund Allocation	08.01.012		To support the Funds Distribution process, the Core financial system must provide automated functionality to record the modification of funding distributions at multiple organizational levels or elements of the accounting classification structure.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-05				Record_Budget_Authority_And_Allocate_Funds_008

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.016		The system must ensure apportionments divide amounts available for obligation by specific time periods (usually quarterly), activities, projects, objects, or by combinations of these categories.		Source: DoDFMR Vol 03, Ch 13; Source Date: 6/1/2009; Source Number: 130203 A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_010
Record Budget Authority/Fund Allocation	08.01.019		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to generate allotment and sub-allotment information with sufficient detail to support funds control.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-09		Establish Funds Control	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_012
Record Budget Authority/Fund Allocation	08.01.020		To support the Budget Planning process, the Core financial system must provide automated functionality to capture financial operating and spending plans by month, quarter and year.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.021		To support the Budget Authority process, the Core financial system must provide automated functionality to record multiple, successive continuing resolutions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-07			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_014
Record Budget Authority/Fund Allocation	08.01.022		To support the Funds Distribution process, the Core financial system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for all or selected TAFS at the end of a fiscal period or on demand as in rescissions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-06			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.023		To support the Funds Distribution process, the Core financial system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for selected organizations at the end of a specific fiscal period or on demand as in rescissions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-07			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_016
Record Budget Authority/Fund Allocation	08.01.024		To support the Budget Authority process, the Core financial system should provide automated functionality to record apportioned funds in accordance with the latest OMB approved SF 132 Apportionment and Reapportionment Schedule.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-13			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_017
Record Budget Authority/Fund Allocation	08.01.025		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to capture requests for reprogramming of funds or additional funds outside the formal budget process.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-11		Perform Reprogramming and Transfers		Record_Budget_Authority_And_Allocate_Funds_018

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.026		To add value to the Budget Planning process, the Core financial system should provide automated functionality to Compare multiple versions of plans.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-07		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_019
Record Budget Authority/Fund Allocation	08.01.027		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to capture submitted, reviewed and approved status information on re-programming requests.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-12			Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect	Record_Budget_Authority_And_Allocate_Funds_020
Record Budget Authority/Fund Allocation	08.01.028		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to record budget authority changes based upon approval of reprogramming requests.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-13				Record_Budget_Authority_And_Allocate_Funds_021
Record Budget Authority/Fund Allocation	08.01.029		To support the Budget Planning process, the Core financial system must provide automated functionality to capture spending plans for any funded organization level or other accounting classification.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-02		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_022
Record Budget Authority/Fund Allocation	08.01.030		To support the Budget Authority process, the Core financial system must provide automated functionality to capture fund specific information (e.g., public law, program, authority type, apportionment category, etc.) on budget execution documents.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-02		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.031		To support the Budget Authority process, the Core financial system must provide automated functionality to capture multiple internal fund codes based on a single apportionment schedule, ensuring that unique fund characteristics (e.g. authority type, apportionment category) are available for funds control purposes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-04			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_024
Record Budget Authority/Fund Allocation	08.01.032		To support the Budget Authority process, the Core financial system must provide automated functionality to capture the start and end dates, amount, and public law number of a continuing resolution.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-08			Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect	Record_Budget_Authority_And_Allocate_Funds_025
Record Budget Authority/Fund Allocation	08.01.033		To support the Budget Authority process, the Core financial system must provide automated functionality to record amendments to the amount and/or effective dates of an existing Continuing Resolution.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-09			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.034		To support the Budget Authority process, the Core financial system must provide automated functionality to process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-10			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_027
Record Budget Authority/Fund Allocation	08.01.035		To support the Budget Authority process, the Core financial system must provide automated functionality to prevent the use of funds against reimbursable agreements with the public and other non-Federal entities without an advance.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-12		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_028
Record Budget Authority/Fund Allocation	08.01.036		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to distribute system-generated allotment and sub-allotment information electronically to subordinate organizations.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-10		Distribute Program and Funding Document	Deployment-to-Redeployment/Retrograde	Record_Budget_Authority_And_Allocate_Funds_029

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.039		To support the Funds Distribution process, the Core financial system must provide automated functionality to capture legal (statutory) and administrative (agency imposed) limitations on the use of funds.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_032
Record Budget Authority/Fund Allocation	08.01.057		The system must maintain perpetual balances of unobligated amounts and unliquidated amounts, for each closed appropriation.		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2008; Source Number: 110402K		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_009
Record Budget Authority/Fund Allocation	08.01.058	A	**To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following: • Rejection • Warning (override authority needed to post transaction) • Information only (no override needed).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-10 Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 30				Record_Budget_Authority_And_Allocate_Funds_050
Record Budget Authority/Fund Allocation	08.01.060	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-05				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.061	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate document modifications and cancellations with the original documents so that queries show all related activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-06				
Record Budget Authority/Fund Allocation	08.01.062	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-08				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.063	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture the latest system processing status on all documents: • Held: The user has decided to save (hold) the document and not allow the system to process it. (Note: This status is distinguished from 0invoices that are processed and warehoused, then "held" from inclusion in the payment schedule.) • Suspended: The document has failed one or more system validations (edits) and is prevented by the system from processing. The document is automatically stored for later processing. Suspended documents may be automatically processed by the system upon changes to underlying data, such as available funds. • Pending Approval: The document has passed all system validations. The system will not process the document until all approvals required by the agency's workflow configuration have been applied. Not all documents require approvals. • Approved: The document has passed all system validations (edits) and all required approvals have been applied. The document is available for processing. • Processed: All related accounting events have been recorded and system tables have been updated. • Open: The document has been processed but not liquidated or only partially**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-09				Maintain_Fund_Availability_019

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			liquidated. The document is available for further processing. • Closed: The document has been processed and completely liquidated. The system will not allow further processing against the document unless it is reopened by the user. • Cancelled: The user has permanently closed a previously processed document. The system will not allow further processing against the document. • Deleted: The user has chosen not to process a held or suspended document. Deleted documents are marked for purging. • Converted: The document was processed through an automated or manual transfer from a legacy system.					
Record Budget Authority/Fund Allocation	08.01.064	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including: Transaction numbers Amounts GL debits and credits Accounting classification elements.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-11				Maintain_Fund_Availability_020
Record Budget Authority/Fund Allocation	08.01.065	A	**To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-15				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.066	A	**To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following accounting line item detail on all documents: Line item number Line item amount Line item accounting classification information.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-21				Record_Commitments_Obligations_And_Expenditures_001
Record Budget Authority/Fund Allocation	08.01.067	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents in the processing chain, and bring forward accounting and non-financial information from one document to another, when the previously recorded document is referenced, (e.g., commitment to obligation, receivable to collection). This is to include accounting classification, vendor and customer information.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-01				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.068	A	**To support the Funds Distribution process, the core financial system must provide automated functionality to record documentation if enacted legislation other than an appropriation act provides budget authority in the form of an appropriation. Agencies must submit a letter to Treasury requesting the appropriation and including the following: -- Amount of the request -- Legal authority -- Treasury requires a statute or U.S. Code citation but will accept a Public Law citation until a statute is available -- Treasury Account Symbol (TAS)**	Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.10				
Record Budget Authority/Fund Allocation	08.01.069	A	**To support the Funds Distribution process, the core financial system must provide automated functionality to request a negative warrant be prepared to reduce the original amount appropriated if an appropriation warrant provided budget authority that is subsequently rescinded through an across-the-board cut or specific rescission action.**	Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.10				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.070	A	**To support the Funds Distribution process, the core financial system must provide automated functionality to request a negative warrant in order to reduce the original amount appropriated to the expenditure account and return the amount to that unavailable receipt account, in cases where a temporary rescission involves unavailable receipt accounts.**	Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.10				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.071	A	**To support the Funds Distribution process, the core financial system must provide automated functionality to request a warrant from theTreasury for the annualized level of an amount appropriated by a continuing resolution for agencies under a long-term continuing resolution. When submitting a letter of request, include the following: -- The legislative authority for the request (Public Law number) -- Account symbols for the current FY and the amount requested for each account -- Amounts appropriated for the account in the prior FY -- Amounts of formal budget requests for the current FY (as transmitted in the President's Budget and subsequent amendments) --The continuing resolution number, status of the pending legislation, and amounts allowed by the related appropriation bills -- Amounts of unobligated balances carried over into the previous and/or current FY -- An approved apportionment (SF 132: Apportionment and Reapportionment Schedule) from OMB, if applicable -- A contact person for additional information --The appropriate official's signature (the official authorized to request an appropriation under the continuing resolution)**	Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.20				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.072	A	**To support the Funds Distribution process, the core financial system must provide automated functionality to record the Treasury's issuance of a surplus warrants, used to process withdrawals or cancellations for the following: -- Special and trust fund expenditure accounts funded by special and trust fund receipt accounts that are designated as unavailable for obligation -- Miscellaneous trust funds -- Closing no-year (X) accounts with definite and/or indefinite authority -- Certain General Fund with specific legal authority**	Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.40				
Record Budget Authority/Fund Allocation	08.01.073	A	**The system must maintain the amounts disbursed to grantees during each year and the amounts of expenses reported by the grantee. Other data such as grant award amounts and remittances should be included in the information database.**	Source: JFMIP SR-00-3; Source Date: 6/1/2000; Source Number: PAGE 25		Record Loans and Grants	Proposal-to-Reward	Grant_Cost_Accruals_002
Record Budget Authority/Fund Allocation	08.01.074	A	**The system must be able to provide a complete accounting for both the applicable central fund balances and any related deposit fund balance.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_006

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Fund Availability	08.02.001		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to validate funds availability prior to recording spending transactions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-09		Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_001
Maintain Fund Availability	08.02.003		To support the Funds Distribution process, the Core financial system must provide automated functionality to record up to eight levels of funds distribution including levels used for appropriation and apportionment of budget authority.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.007		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to update balances used for funds controls to reflect changes in the status and amounts of commitments, obligations, expenditure and available balances.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-12		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_004
Maintain Fund Availability	08.02.009		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to derive funds availability based on the budget fiscal year of the originating document, i.e., whether funds cited are unexpired, expired, or cancelled. Record United States Standard General Ledger (USSGL) prescribed general ledger entries when de-obligation of expired funding occurs.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-10			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.012		To support the Budget Authority process, the Core financial system must provide automated functionality to calculate available fund balances based on reimbursable agreement authority.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMC-11			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_008
Maintain Fund Availability	08.02.017		In the case of multiple-year appropriation accounts whose periods of availability for obligation overlap, the system shall apply reimbursable customer orders and their related transactions only to the most current accounts available during the period the orders were received.		Source: DoDFMR Vol 03, Ch 15; Source Date: 6/1/2009; Source Number: 150204.C.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_011

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain Fund Availability	08.02.018		In order to prevent overpayments and ensure that applicable limitations are not exceeded, the system must identify the unobligated balance and unpaid obligations of all expired appropriations at the time they expire.		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100201.G.1		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_012
Maintain Fund Availability	08.02.019		In order to prevent overpayments and ensure that applicable limitations are not exceeded, the system must identify the unobligated balance and unpaid obligations of all canceled appropriations at the time they are canceled.		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100201.G.2		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.022		To add value to the Funds Status process, the Core financial system should provide automated functionality to notify the agency when funds availability is reduced based on the processing of agency-specified transaction types or sources (e.g., credit card payments and payroll).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-09		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_014
Maintain Fund Availability	08.02.023		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to reduce reimbursable authority and reimbursable agreement balances when customer orders are recorded.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.032		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds at each organizational level or other accounting classification to which budget authority is distributed. Reject, warn or inform the agency by spending document line when distributed authority is exceeded.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-01				Record_Budget_Authority_And_Allocate_Funds_030
Maintain Fund Availability	08.02.033		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to process spending documents that affect the availability of funds, including commitments, obligations, advances, and expenditures.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-02				Record_Budget_Authority_And_Allocate_Funds_031
Maintain Fund Availability	08.02.034		All components of an agency's integrated financial management system must provide complete and accurate funds control.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 59				Record_Budget_Authority_And_Allocate_Funds_033
Maintain Fund Availability	08.02.036	C	**All NET shall be processed through the Department of Treasury Government-Wide Accounting System Authority Transfer Module.**		Source: DoDFMR Vol 03, Ch 03; Source Date: 1/1/2011; Source Number: 030405C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Funds_Control_and_Budgetary_Accounting_Reporting_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.037	A	**To support the obligation process, the agency's single integrated financial management system should access the following other information where applicable and available: a) Foreign Military Sales (FMS) Case Identifier, b) FMS Country Code. These elements must be used when available for financial reporting, budgetary control, and funds control.**		Source: DoDFMR Vol 15, Ch 03; Source Date: 2/1/2012; Source Number: 030102.a&b			
Maintain Fund Availability	08.02.038	A	**The system must be capable of recording the transfer of cash from the applicable deposit fund to the applicable central fund account.**	Source: JFMIP SR-99-14; Source Date: 12/1/1999; Source Number: Pg. 17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Asset_Disposition_Activities_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.006		To support the Funds Control/Commitments activity, the Core financial system must provide automated functionality to close commitment documents and document lines under the following circumstances: By the system upon issuance of an obligating document By an authorized user As part of the year-end pre-closing process.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_003
Record Commitments, Obligations and Expenditures	08.03.007		The system shall not record, as valid obligations, those contingent liabilities for price or quantity increases or other variables in the cases of: 1. Outstanding fixed-price contracts containing escalation, price re-determination, or incentive clauses, or 2. Contracts authorizing variations in quantities to be delivered, or 3. Contracts where allowable interest may become payable by the U.S. Government on contractor claims supported by written appeals pursuant to the "Disputes" clause contained in the contract. Amounts to cover these contingent liabilities should be carried as outstanding commitments pending determination of actual obligations.		Source: DoDFMR Vol 03, Ch 08; Source Date: 9/1/2009; Source Number: 080202.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.010		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to record obligations when there is no related commitment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-24				Record_Commitments_Obligations_And_Expenditures_005
Record Commitments, Obligations and Expenditures	08.03.018		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to close obligation documents under the following circumstances: By the system upon final payment for goods or services, or By an authorized user. Upon the closing of an obligation, classify any de-obligation of excess funds by budgetary status (i.e., expired, unexpired, available for obligation or unavailable).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-26				Record_Commitments_Obligations_And_Expenditures_006
Record Commitments, Obligations and Expenditures	08.03.019		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to process, track, and control records of call against blanket purchase agreements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-27			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_007

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.020		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to process, track, and control delivery orders against contract limitations.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-28			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_008
Record Commitments, Obligations and Expenditures	08.03.022		To support the Funds Status process, the Core financial system must provide automated functionality to generate a contract/Blanket Purchase Agreement (BPA) activity report. Parameters include contract/BPA number accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is list of accounting activity (obligations, expenditures, disbursements, etc.) under the contract/BPA, with vendor information, period of performance, document numbers, delivery order/task order numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-03				Record_Commitments_Obligations_And_Expenditures_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.024		To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record advance payments made, such as travel advances, contract prepayments, and grant advances. When recording an advance payment, reference an obligating document and bring forward all accounting information. In cases where no obligating document is available, reduce funds availability and create a prepaid/advance obligation to support the advance payment made.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-29			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_010
Record Commitments, Obligations and Expenditures	08.03.026		For appropriations that are available for obligation for a specific period (i.e., annual and multi-year appropriations), the system must be able to cancel obligated and unobligated balances on September 30th of the 5th fiscal year after an appropriation's period of availability for incurring new obligations expires.		Source: DoDFMR Vol 03, Ch 15; Source Date: 6/1/2009; Source Number: 150306 B.			Record_Commitments_Obligations_And_Expenditures_012
Record Commitments, Obligations and Expenditures	08.03.029	D	This requirement was moved to 14.01.091, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.031		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to capture a different vendor on an obligating document than the vendor captured on a referenced commitment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-25		Develop or Modify Contract or Order	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_014
Record Commitments, Obligations and Expenditures	08.03.033		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to capture the following additional data elements on obligating documents: Obligation type Prompt pay indicator and type, or payment terms (including discount terms) Fast Pay indicator Matching terms (2-way, 3-way, 4-way) Vendor ID number Vendor name (legal, Doing Business As (DBA) or division) Data Universal Numbering System (DUNS) + 4 number North American Industry Classification System (NAICS) code Standard Industrial Classification (SIC) code Approval date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-21		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_016

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.034		To add value to the Funds Control process, the Core financial system should provide automated functionality to capture the following other data fields on obligating documents: Requester's name Telephone number of requester Deliver to location (e.g., room number, division) Contact name Contracting Officer Technical Representative (COTR) name COTR telephone number Comments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-32		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_017
Record Commitments, Obligations and Expenditures	08.03.035		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to validate period of availability. Prevent the allotment and reuse of de-obligated balances for new obligations in expired funds.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-11			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_018
Record Commitments, Obligations and Expenditures	08.03.037		To support the Funds Control/Commitments activity, the Core financial system must provide automated functionality to capture a suggested vendor on commitment documents.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-19		Monitor Contract or Order	Deployment-to-Redeployment/Retrograde Order-to-Cash Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.038		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to define the obligation types to be captured on obligation documents, based on budget object class (e.g., travel, payroll), agency source document (e.g., travel order, purchase order, grant) or other agency-specified criteria.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-22		Develop or Modify Contract or Order	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_021
Record Commitments, Obligations and Expenditures	08.03.039		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to validate that the vendor name on an obligation is the same as the vendor name on the vendor file, for registered Central Contractor Registration (CCR) vendors.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-23		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_022
Record Commitments, Obligations and Expenditures	08.03.040		To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record expenditures incurred against advance payments made, reducing the advance balance and liquidating the referenced obligation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-31			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.041		To support the Funds Status process, the Core financial system must provide automated functionality to generate a reimbursable agreement activity report. Parameters include reimbursable agreement number, accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is a list of accounting activity (commitments, obligations, advances, expenditures, etc.) under the reimbursable agreement, with customer/vendor information, period of performance, document numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-04		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_024
Record Commitments, Obligations and Expenditures	08.03.044		To support the funds certification process, the agency's single integrated financial management system must access the following information: Fiscal Year, Appropriation/Treasury fund symbol, Organization code, Cost center, Object classification, Estimated amount, Project code, Program code, Purchase Requisition (PR) number, Transaction date, Action code (original/new/modification), Subject to funds availability indicator, Asset identifier code, Contractor code/name, Trading partner, and Trading partner code.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 22			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.045		To support the funds certification process, the agency's single integrated financial management system should provide access the following information: Intra-governmental business partner code (will become mandatory upon issuance of government wide implementing standard requirements), Interagency agreement number, Performance measure code, Description, Estimated amounts increased and/or decreased, Revenue source code, and Agency location code (ALC).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 23			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_028
Record Commitments, Obligations and Expenditures	08.03.046		To support the funds certification process, the agency's single integrated financial management system should access the estimated quantity associated with establishing the obligation where applicable, such as for property or inventory purchases.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 23		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_029
Record Commitments, Obligations and Expenditures	08.03.047		To support the funds certification process, the agency's single integrated financial management system should enable electronic approvals, notification alerts, and point of entry automated requisition forms.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 23		Monitor Contract or Order	Deployment-to-Redeployment/Retrograde Order-to-Cash Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_030

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.054	D	This requirement was moved to 14.05.064, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Commitments, Obligations and Expenditures	08.03.055		To support the obligation process, the agencys single integrated financial management system must provide access to the following information: FY appropriation/Treasury fund symbol; organization code; cost center; object classification; project code; program code; obligation amount; Purchase Requisition (PR) number; funded through date (for those contracts that are incrementally funded) contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); contractor name; contractor Taxpayer Identification Number (TIN); Data Universal Numbering System (DUNS) identification; interagency agreement number; trading partner; award (transaction) date; effective date; action code; product or service description; amounts increased and/or amounts decreased; subject to funds availability indicator; and asset identifier code.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 26 & 27				Record_Commitments_Obligations_And_Expenditures_039

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.056		To support the obligation process, the agencys single integrated financial management system must use account definitions consistent with the account definitions in the United States Standard General Ledger (USSGL). Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL. However, a pseudo code can be used instead of the exact USSGL account numbers, providing the account descriptions and posting rules are the same as those used in the USSGL for relevant transactions.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 27				Record_Commitments_Obligations_And_Expenditures_040
Record Commitments, Obligations and Expenditures	08.03.057		To support the obligation process, the agencys single integrated financial management system must provide the capability to create additional sub accounts to the general ledger for agency specific tracking and control. These sub accounts will summarize to the USSGL accounts.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 27				Record_Commitments_Obligations_And_Expenditures_041
Record Commitments, Obligations and Expenditures	08.03.058		To support the obligation process, the agencys single integrated financial management system must access the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 27				Record_Commitments_Obligations_And_Expenditures_042
Record Commitments, Obligations and Expenditures	08.03.059		To support the obligation process, the agencys single integrated financial management system must provide transaction details to support account balances.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 27				Record_Commitments_Obligations_And_Expenditures_043

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.060		To support the obligation process, the agency's single integrated financial management system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) contract (Per FAR 4.201, the entire signed contract is provided to the paying office), including the following data elements captured at obligation and necessary for payment and/or other financial processes - obligating document number (if different from contract number); - contractor name and address; - contract administration office; - payment office; - unit of measure; - unit price; - extended price; - quantity; - variance amount or percentage allowed; - total amount; - payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.); - delivery/performance schedule; - estimated completion date; - payment type (e.g., prompt pay, fast pay, progress pay, or partial pay); - names of government-designated receiving, invoice-approving, and acceptance officials; - shipping costs; and - shipping terms, e.g., FOB destination.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 28				Record_Commitments_Obligations_And_Expenditures_044
Record Commitments, Obligations and Expenditures	08.03.061		To support the obligation process, the agencys single integrated financial management system must identify the method of acquisition, e.g., purchase or lease.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 28				Record_Commitments_Obligations_And_Expenditures_045

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.062		To support the obligation process, the agency's single integrated financial management system should provide access to other information where applicable and available performance measure code; revenue source code; additional funding indicator, including increases and decreases; line item number, including access to contract line item data; and Agency Locator Code (ALC).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 29				Record_Commitments_Obligations_And_Expenditures_032
Record Commitments, Obligations and Expenditures	08.03.063		To support the obligation process, the agencys single integrated financial management system should provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from Electronic Fund Transfer (EFT).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 29				Record_Commitments_Obligations_And_Expenditures_033

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.064		To support the obligation process, the agencys single integrated financial management system should provide access to the following information related to an EFT payment contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address; signature, title, and telephone number of the contractor official authorized to provide EFT information; name, address, and nine-digit routing and transit number (RTN) of the contractors financial agent; contractors account number and type of account (checking, savings, or lockbox); the Fedwire Transfer System telegraphic abbreviation of the contractors financial agent; and the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractors financial agent is not connected directly to the Fedwire Transfer System online.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 29				Record_Commitments_Obligations_And_Expenditures_034
Record Commitments, Obligations and Expenditures	08.03.065		To support the obligation process, the agencys single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 29				Record_Commitments_Obligations_And_Expenditures_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.066		To support the obligation process, the agencys single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 30				Record_Commitments_Obligations_And_Expenditures_036
Record Commitments, Obligations and Expenditures	08.03.067		"To support the obligation process, the agencys single integrated financial management system should record periodic obligations appropriate periodic obligations against appropriated funding and contracts; and appropriate contract-specified cost escalations to existing contract line numbers."	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 30				Record_Commitments_Obligations_And_Expenditures_037
Record Commitments, Obligations and Expenditures	08.03.068		For obligated and unobligated balances in appropriations that are available for an indefinite period, the system must be able to cancel obligated and unobligated balances in such appropriations when (1) no disbursements have been made from the indefinite appropriation for a period of 2 years and (2) the President, the Secretary of Defense, or the Secretary's designee determines the purposes for which the appropriation was made have been carried out, per 31 U.S.C. 1555.		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100201C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.069		For expected refunds, the system shall ensure the continued identity of budgetary accounts established to track the status of obligational authority, so that cumulative payments, even though paid from a current account, do not exceed the original appropriation of the closed account.		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100213I1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_007
Record Commitments, Obligations and Expenditures	08.03.070		The system shall prevent transactions where disbursements will exceed the unexpended balance of an account. The system must stop payments from the account immediately.		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2008; Source Number: 110401C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_038

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.073		To support the disbursing process, the system must provide support documentation for each in-transit disbursement transaction that identifies the disbursing office and/or entitlement activity, cycle number, voucher number, appropriation/fiscal year, limitation or subhead, amount, accounting office code, obligation document number, and other information that identifies the obligation, as applicable.		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111403B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_048
Record Commitments, Obligations and Expenditures	08.03.075	A	**The system must support processing a decommitment, including Initiate the decommitment request. This request should be transmitted to the proper financial official(s) in an automated manner. Organization specific budgetary and program data is entered into the system regarding the request.**	Source: JFMIP SR-00-3; Source Date: 6/1/2000; Source Number: PAGE 16		Record Loans and Grants	Proposal-to-Reward	
Record Commitments, Obligations and Expenditures	08.03.076	A	**The system should be able to process approved de-commitments through a series of edit checks such as: (1) verify authority of Approving Official(s) (2) validate data input by requestor, including CFDA Number.**	Source: JFMIP SR-00-3; Source Date: 6/1/2000; Source Number: PAGE 16		Record Loans and Grants	Proposal-to-Reward	
Record Commitments, Obligations and Expenditures	08.03.077	A	**The system should be able to de-commit funds and post the transaction to the standard general ledger.**	Source: JFMIP SR-00-3; Source Date: 6/1/2000; Source Number: PAGE 16		Record Loans and Grants	Proposal-to-Reward	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.001		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to capture accounting classification information on commitments, obligations, advances, and expenditures at the accounting line item level.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Fund_Analysis_001
Fund Analysis	08.04.002		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against financial operating and spending plans.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-13		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_002
Fund Analysis	08.04.006		To support the Funds Status process, the Core financial system must provide automated functionality to validate that funds availability balances used for funds control and funds status reporting agree with the general ledger.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-06			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.008		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to maintain a history of changes made to commitment, obligation, advance, and expenditure documents.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-07		Monitor Contract or Order Performance		Fund_Analysis_004
Fund Analysis	08.04.011		In order to prevent overpayments and ensure that applicable limitations are not exceeded, DoD Components shall identify to closed accounts all obligations and payments charged to currently available appropriations that otherwise would have been properly chargeable (both as to purpose and amount) to a canceled appropriation (as provided for in DoDFMR, Volume 03, Chapter 10, paragraph 100201 F).		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100201.G.3		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_005
Fund Analysis	08.04.012		The system shall allow, for 5 years after the time an appropriation expires for incurring new obligations, both the obligated and un-obligated balances of that appropriation to be available for adjusting and liquidating obligations properly chargeable to that account.		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100201.A			Fund_Analysis_006
Fund Analysis	08.04.014		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to maintain open documents to show the status of commitments, obligations, advances, accruals and disbursements by document (commodity) line item.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-08				Fund_Analysis_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.015		To add value to the Budget Planning process, the Core financial system should provide automated functionality to generate plan results based on multiple measures including fixed dollar amounts, unit costs, cost allocations, labor hours or full-time equivalents (FTEs).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-05		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_008
Fund Analysis	08.04.016		To support the Budget Planning process, the Core financial system must provide automated functionality to export financial operating and spending plan data at the accounting line item level in an Excel or American Standard Code for Information Interchange (ASCII) text delimited file format.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-04		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_009
Fund Analysis	08.04.017		To add value to the Budget Planning process, the Core financial system should provide automated functionality to maintain current and multiple historical versions of plans.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-06		Monitor and Improve Process		Fund_Analysis_010
Fund Analysis	08.04.019		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to update allotments, sub-allotments, allocations and legal and administrative limitations based on changes to operating plans.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-08			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.020		To add value to the Budget Planning process, the Core financial system should provide automated functionality to maintain financial operating and spending plans for future periods (i.e., future fiscal years).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-08				Fund_Analysis_012
Fund Analysis	08.04.021		To add value to the Budget Planning process, the Core financial system should provide automated functionality to activate future period plans based on a specified plan start date or on-demand.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-09		Monitor and Improve Process		Fund_Analysis_013
Fund Analysis	08.04.022		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to classify budget projections using accounting classification elements (e.g., Apportionment categories, Authority type, etc.).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-01		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_014
Fund Analysis	08.04.023		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to calculate prior year budgets, actual spending amounts and variances at the line item level.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-03		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_015
Fund Analysis	08.04.024		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate projected future period obligations, income, and expenditures at any level of the organizational structure based on prior year actual activity using agency-defined projection rates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-05		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_016

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.025		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to define projection rates (e.g., 90%, 100%, 110%) by budget object class for use in budget formulation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-06		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_017
Fund Analysis	08.04.026		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate payroll forecasts (i.e., anticipated compensation and benefits) at the object class and individual employee level.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-09		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_018
Fund Analysis	08.04.027		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate overhead projections using agency defined overhead rates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-11		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_019
Fund Analysis	08.04.028		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget formulation data submitted in Excel or ASCII text delimited format.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-12		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_020
Fund Analysis	08.04.029		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget submission guidance, other narrative text and briefing material written using common PC desktop applications (e.g., MS Word).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-13		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.030		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to distribute budget submission guidance electronically.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-14		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_022
Fund Analysis	08.04.031		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget information for multiple budget cycles (e.g. monthly, quarterly, semi-annual, and yearly).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-15		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_023
Fund Analysis	08.04.032		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to associate budget formulation line items to the agency's stated goals and objectives required by Government Performance and Results Act (GPRA).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-16		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_024
Fund Analysis	08.04.033		To add value to the Budget Planning process, the Core financial system should provide automated functionality to compare planned spending to actual spending.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMA-10		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_025
Fund Analysis	08.04.034		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget formulation data (e.g., Presidential/Office of Management and Budget (OMB) pass backs, congressional markup documents, and internal agency decisions).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-02		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_026

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.035		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget formulation information for all categories on which legally binding budgetary decisions are made (e.g., appropriation limitations).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-17		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_027
Fund Analysis	08.04.036		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget formulation information for administrative purposes as in the nature of policy guidance and decision making (e.g., Presidential/OMB pass backs, congressional markup documents, or internal agency decisions).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-18		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_028
Fund Analysis	08.04.037		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to export prior year budgets, actual spending and variances at the line item level in an excel or ASCII text delimited file format.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-04		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_029
Fund Analysis	08.04.038		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to calculate budget amounts for all, selected groups, or individual budget line items based on agency-defined projection rates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-07		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_030

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS							DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Fund Analysis	08.04.039		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate multiple budgets based on alternative agency-specified accounting structures, funding levels, and spending criteria.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-08		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_031
Fund Analysis	08.04.040		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate modified payroll forecasts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-10		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_032
Fund Analysis	08.04.041		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to capture SF-132 Schedule data by Treasury Appropriation Fund Symbol (TAFS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-19		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_033

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.042		To support the Funds Status process, the Core financial system must provide automated functionality to generate the Status of Funds Report. Parameter is the accounting period. Result is a report providing the following information for each allotment recorded by the agency: Accounting classification elements Total Allotment Commitments Obligations Expenditures Available Balance Available balance must equal the GL balance in the 4610 or 4620 account. Amounts should be cumulative from the beginning of the fiscal year through the accounting period specified. If reporting for the current period, amounts must be cumulative up through the current date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-01		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_034
Fund Analysis	08.04.043		To support the Funds Status process, the Core financial system must provide automated functionality to query budget information. Parameters include accounting classifications. Result is budgetary authority amounts (all types, as applicable to the fund type), spending activity (e.g., obligations, expenditures), and the available balance. Displayed amounts should be consistent with amounts derived using the U.S. SGL crosswalk to the SF-133.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.045	D	This requirement was moved to 09.03.077, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Fund Analysis	08.04.046		To add value to the Funds Status process, the Core financial system should provide automated functionality to notify the agency when funds availability by TAFS or internal fund code reaches a pre-defined percent of the original total funding amount.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-10		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_038
Fund Analysis	08.04.047		To add value to the Funds Status process, the Core financial system should provide automated functionality to generate Excel files that are consistent with the presentation of budget schedules published in OMB Circular A-11.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-11		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_039

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.063		To support the de-obligation process, the agency's single integrated financial management system should provide the capability to access all information previously supplied for the original obligation.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 32		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_055
Fund Analysis	08.04.065		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated against legal (statutory) and administrative (agency imposed).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-14				Fund_Analysis_057
Fund Analysis	08.04.066		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor spending against reimbursable agreement amounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-16				Maintain_Fund_Availability_009
Fund Analysis	08.04.067		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against specific object class limitations.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-15				Record_Commitments_Obligations_And_Expenditures_019
Fund Analysis	08.04.068		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against contracts, work-orders, task orders, and grants.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-18				Record_Commitments_Obligations_And_Expenditures_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.069	A	**To support the Grant Closeout Process the Core financial system must provide automated functionality to monitor granting agency accounts that have expired grants that have not been reported closed by the recipient and as it pertains to the Federal Cash Transaction Report (FCTR) Process. Agencies must track open grants funded from appropriations that are expiring within the next 12 months.**	Source: JFMIP SR-00-03; Source Date: 6/1/2000; Source Number: Pg 34				
Fund Analysis	08.04.070	A	**To support the Funds Distribution process, the core financial system must provide automated functionality to record the Treasury's issuance of an FMS 6200: Department of the Treasury Appropriation Warrant, which establishes the amount and period of availability of monies the agency is authorized to withdraw from Treasury's central accounts.**	Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.10				
Budgetary Accounting	08.05.007		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define tolerances by percentage, "not-to-exceed" dollar amounts, or "not-to-exceed" quantities at the document line level, and use them to control overages by document line for the following relationships: Obligations to commitments Receipts to obligations Invoices to obligations.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-19		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.008		To support the Funds Distribution process, the Core financial system must provide automated functionality to record allotments, sub-allotments, allocations and allowances (i.e. distribute funds) to multiple organizational levels or other elements of accounting classification.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMD-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_002
Budgetary Accounting	08.05.011		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to record transactions against prior year funds, both expired and unexpired, in the current year.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-04			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.012		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor amounts paid out of current year funds to cover obligations made against a cancelled account Treasury Appropriation Fund Symbol (TAFS)). Prevent payments that cumulatively exceed 1 percent of the current year appropriation or the total amount available prior to close of the original appropriation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-05		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_004
Budgetary Accounting	08.05.013		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate the Report on Budget Execution and Budgetary Resources (SF-133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with Office of Management and Budget (OMB) Circular A-11 instructions and the USSGL crosswalk to the SF-133 report.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-09	Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040304A□Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040305□Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040308			Budgetary_Accounting_005
Budgetary Accounting	08.05.014		To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to record spending transactions, including commitments, obligations, advances and expenditures, at or below the level in the accounting classification than they are budgeted.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-03				Record_Budget_Authority_And_Allocate_Funds_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.016		To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record advance payment refunds by document or document line item. Update the advance balance.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-30				Record_Commitments_Obligations_And_Expenditures_026
Budgetary Accounting	08.05.020		To support the obligation process, the agency's single integrated financial management system should provide access to lease information • amount; • agency option to purchase at end of lease (include purchase price if agency has option to purchase); • life expectancy of leased property when new, and remaining life when leased; • current retail or fair value of leased property; • agency option to property ownership transfer at end of lease; and • access to the lease agreement, including terms and conditions, e.g., discount terms and lease period.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 29 & 30				Budgetary_Accounting_006
Budgetary Accounting	08.05.021		To support the obligation process, the agency's single integrated financial management system should provide access to information associated with contract changes: • change in product or service descriptions; • change in unit of measure; • change in quantity; • change in unit price; • change in total amount; • change in extended price; • change to payment terms and conditions; • change to delivery/performance schedule; and • revised estimated completion date.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 30				Budgetary_Accounting_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.023		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-13				Maintain_Fund_Availability_021
Budgetary Accounting	08.05.024		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-14				Maintain_Fund_Availability_022
Budgetary Accounting	08.05.027		The system must allow capability for accounting for expenditures applicable to canceled appropriations. The status of direct program obligated and unobligated balances and reimbursable program obligated balances, even in an account which has been closed, must be continuously maintained.		Source: DoDFMR Vol 03, Ch 15; Source Date: 6/1/2009; Source Number: 150308C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Funds_Controls_Budgetary_Accounting_Fund_Analysis_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.028		The system must maintain proper general ledger controls for valid unpaid obligations and receivables pertaining to closed/canceled accounts for the official accounting activities. General ledger controls must be perpetuated until all obligations are paid and accounts receivable collected.		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2009; Source Number: 100201H			Budgetary_Accounting_008
Reporting	08.06.005		The system must support disclosing the following material budgetary information by reporting entities whose financing comes wholly or partially from the budget: Total budgetary resources available to the entity during the period, The status of those resources (including obligations incurred), and Outlays.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 77, (a)-(c)		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Reporting_Of_Budgetary_Resources_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.006		The system must support the disclosure of the following information regarding the status of budgetary resources: (a) for undelivered orders at the end of the period, (b) the available borrowing and contract authority at the end of the period, (c) repayment requirements, financing sources for repayment, and any other terms of borrowing authority used, (d) any material adjustments that occurred during the reporting period to those budgetary resources that were available at the beginning of the year. An explanation should be included, (e) the existence, purpose, and availability of indefinite appropriations, (f) information about any legal arrangements affecting the use of unobligated balances of budget authority. Such information should include the time limits, purposes, and obligation limitations, (g) explanations of any material differences between the information required by SFFAS-7, paragraph 79, and the amounts described as "actual" in the Budget of the United States, (h) the amount of the difference, when recognized unfunded liabilities do not equal the total financing sources and (i) the amount of any capital infusion received during the reporting period.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 79 (a)-(i)		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Reporting_Of_Budgetary_Resources_005
Reporting	08.06.007		The system must support the disclosure of a reconciliation which explains the relationship between budgetary resources obligated during the period and the net cost of operations.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 80				Reporting_Of_Budgetary_Resources_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.008		The system must support the disclosure of information in a way that clarifies the relationship between the obligation basis of budgetary accounting and the accrual basis of financial (i.e. proprietary) accounting.	Source: SFFAS-7; Source Date: 6/1/2008; Source Number: Para 95				Reporting_Of_Budgetary_Resources_010
Reporting	08.06.009		To support the Funds Status process, the Core financial system must provide automated functionality to maintain budget data needed to support Office of Management and Budget (OMB's) MAX A-11 system requirements that agencies currently fulfill via their Federal Agencies' Centralized Trial-Balance System (FACTS) II submissions to Financial Management Service (FMS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-07			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_006
Reporting	08.06.010		To support the Funds Status process, the Core financial system must provide automated functionality to generate Excel files that are consistent with the presentation of the program and financing schedule and the object class schedule published in OMB Circular A-11.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-08		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.011		To support the overall management of contracts, the agency's single integrated financial management system must have the ability to report on contract funding and payment by: (1) contract number and all associated delivery order or task order numbers, (2) Purchase Order (PO) number, and (3) Blanket Purchase Agreement (BPA) number and all associated BPA call numbers. In order to produce these reports: (1) all delivery order or task order numbers must be associated with a contract number, (2) all BPA call numbers must be associated with a BPA number, and (3) modification numbers applicable to contract numbers, delivery or task order numbers, BPA or BPA call numbers, and PO numbers must be associated with the modified document.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: pg 61			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_008
Reporting	08.06.013		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to export SF-132 Schedules for each Treasury Appropriation Fund Symbol (TAFS) requiring apportionment in Excel file format specified by OMB.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMB-20				Record_Budget_Authority_And_Allocate_Funds_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.014		To support budget execution reporting, the system must maintain detail and summary records of adjustments made in accordance with DoDFMR Vol. 3, Ch. 11, to ensure an adequate audit trail and to respond to inquiries from organizations internal and external to the Department.		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110505		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_011
Reporting	08.06.015		The system must provide for execution-level budgetary account structure so that the amount of obligations incurred are segregated into undelivered orders unpaid, prepaid or advanced and delivered orders unpaid or paid. Paid delivered orders is the definitive final stage of obligations incurred. It must be recorded regardless of whether the preceding steps of ordering (undelivered order) and delivery (unpaid delivered orders) were recorded		Source: DoDFMR Vol 03, Ch 15; Source Date: 6/1/2009; Source Number: 150203B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Funds_Control_Budgetary_Acctg_Record_Commitments_Obligations_Expenditures_003
Reporting	08.06.016	A	**The system shall require that when a disbursement amount is recorded the system will automatically move the payment amount from Accrued Expenditures Unpaid (AEU) to Accrued Expenditures Paid (AEP).**		Source: DoDFMR Vol 04, Ch 19; Source Date: 5/1/2010; Source Number: Table 19-1			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.017	A	**The system shall allow query capability of general ledger balances for closed appropriations.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-01				
Reporting	08.06.018	A	**The system must report all adjustments to disbursements and collections, involving closed appropriations, to the Treasury. However, a correction in which both the debit and credit entry cite a closed appropriation must not be reported to the Treasury.**		Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110402.L			
Working Capital Funds	08.07.001	A	**Defense Working Capital Fund (DWCF) financial management systems must ensure that transactions are executed in accordance with budgetary and financial laws and other requirements, consistent with the purposes authorized, and are reported in accordance with Statement of Federal Financial Accounting Standards.**		Source: DoDFMR Vol 11B, Chapter 01; Source Date: 4/1/2010; Source Number: 010401			Working_Capital_003
Working Capital Funds	08.07.002	A	**Defense Working Capital Fund (DWCF) accounting systems shall have the capability to account for the status of budgetary resources on a continuous basis.**		Source: DoDFMR Volume 11B, Chap 01; Source Date: 4/1/2010; Source Number: 010402			Working_Capital_006
Working Capital Funds	08.07.003	A	**Budgetary controls shall be designed to prevent incurring of obligations in excess of budgetary resources.**		Source: DoDFMR Vol 11B, Chap 01; Source Date: 4/1/2010; Source Number: 010402			Working_Capital_007

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
FY	Fiscal Year
GL	General Ledger
JFMIP	Joint Financial Management Improvement Program
MAX	Computer system used by OMB to collect and process most of the information required for preparing the President's budget.
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
SF	Standard Form
TAFS	Treasury Appropriation Funds Symbol
TFM	Treasury Financial Manual
U.S.C.	United States Code
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 9, Accounts Payable (Payment Management)

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 9 - Accounts Payable (Payment Management)		
Req ID	**Change Type**	**Reason for Change**
09.01.013	**D**	**This requirement was moved to 09.07.029, to realign it to a more applicable functional area.**
09.01.019	**D**	**This requirement was moved to 09.07.030, to realign it to a more applicable functional area.**
09.01.020	**D**	**This requirement was moved to 09.07.031, to realign it to a more applicable functional area.**
09.01.021	**D**	**This requirement was moved to 09.07.032, to realign it to a more applicable functional area.**
09.01.024	**D**	**This requirement was moved to 09.07.033, to realign it to a more applicable functional area.**
09.01.026	**D**	**This requirement was moved to 14.05.065, to realign it to a more applicable functional area.**
09.01.027	**A**	**New Requirement**
09.01.028	**A**	**New Requirement**
09.01.029	**A**	**New Requirement**
09.01.030	**A**	**New Requirement**
09.01.032	**A**	**New Requirement**
09.01.033	**A**	**New Requirement**
09.01.034	**A**	**New Requirement**
09.01.035	**A**	**New Requirement**
09.01.036	**A**	**New Requirement**
09.01.038	**A**	**New Requirement**
09.02.003	**D**	**This requirement was moved to 09.07.034, to realign it to a more applicable functional area.**
09.02.004	**D**	**This requirement was moved to 09.07.035, to realign it to a more applicable functional area.**

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Req ID	**Change Type**	**Reason for Change**
09.02.005	D	This requirement was moved to 09.07.036, to realign it to a more applicable functional area.
09.02.006	D	This requirement was moved to 09.07.037, to realign it to a more applicable functional area.
09.02.013	D	This requirement was moved to 09.07.038, to realign it to a more applicable functional area.
09.02.015	D	Covered by 17.09.028
09.02.018	D	This requirement was moved to 09.07.039, to realign it to a more applicable functional area.
09.02.027	D	Requirement is a Business Rule not a system function.
09.02.046	C	Requirement verbiage updated.
09.02.049	D	This requirement was moved to 09.07.040, to realign it to a more applicable functional area.
09.02.050	D	This requirement was moved to 09.07.041, to realign it to a more applicable functional area.
09.02.051	D	This requirement was moved to 09.07.042, to realign it to a more applicable functional area.
09.02.059	D	This requirement was moved to 09.07.043, to realign it to a more applicable functional area.
09.02.060	D	This requirement was moved to 09.07.044, to realign it to a more applicable functional area.
09.02.061	D	This requirement was moved to 09.07.045, to realign it to a more applicable functional area.
09.02.063	D	This requirement was moved to 09.07.046, to realign it to a more applicable functional area.
09.02.074	D	This requirement was moved to 09.07.047, to realign it to a more applicable functional area.
09.02.075	D	This requirement was moved to 09.07.048, to realign it to a more applicable functional area.
09.02.076	D	This requirement was moved to 09.07.049, to realign it to a more applicable functional area.
09.02.077	D	This requirement was moved to 09.07.050, to realign it to a more applicable functional area.
09.02.078	D	This requirement was moved to 09.07.051, to realign it to a more applicable functional area.
09.02.079	D	This requirement was moved to 09.07.052, to realign it to a more applicable functional area.
09.02.080	D	This requirement was moved to 09.07.053, to realign it to a more applicable functional area.
09.02.081	D	This requirement was moved to 09.07.054, to realign it to a more applicable functional area.
09.02.090	D	This requirement was moved to 09.07.055, to realign it to a more applicable functional area.
09.02.115	A	New Requirement
09.02.116	A	New Requirement
09.02.119	A	New Requirement

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Req ID	**Change Type**	**Reason for Change**
09.02.120	A	New Requirement
09.02.121	A	New Requirement
09.02.125	A	New Requirement
09.02.126	A	New Requirement
09.02.127	A	New Requirement
09.03.009	D	This requirement is deleted as a result of the functional area requirement text alignment.
09.03.010	D	This requirement is deleted as a result of the functional area requirement text alignment.
09.03.012	D	This is not a DoD requirement, DoD does not use Treasury Regional Center (RFC).
09.03.016	D	This is not a DoD requirement, DoD does not use Treasury Regional Center (RFC).
09.03.017	D	This is not a DoD requirement, DoD does not use Treasury Regional Center (RFC).
09.03.035	C	Requirement verbiage updated.
09.03.038	D	Moved to different chapter. See 09.07.056.
09.03.039	D	Covered by 09.03.048
09.03.043	D	Moved to different chapter. See 09.07.058.
09.03.050	A	New Requirement
09.03.051	A	New Requirement
09.03.052	A	New Requirement
09.03.053	A	New Requirement
09.03.054	A	New Requirement
09.03.056	A	New Requirement
09.03.057	A	New Requirement
09.03.058	A	New Requirement
09.03.060	A	New Requirement
09.03.062	A	New Requirement
09.03.063	A	New Requirement
09.03.064	A	New Requirement
09.03.066	A	New Requirement
09.03.067	A	New Requirement
09.03.068	A	New Requirement
09.03.069	A	New Requirement
09.03.070	A	New Requirement
09.03.072	A	New Requirement
09.03.073	A	New Requirement
09.03.074	A	New Requirement
09.03.075	A	New Requirement
09.03.077	A	This requirement was moved from 08.04.045, to realign it to a more applicable functional area.
09.04.001	D	This requirement was moved to 09.07.059, to realign it to a more applicable functional area.

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Req ID	**Change Type**	**Reason for Change**
09.04.005	D	This requirement was moved to 09.07.060, to realign it to a more applicable functional area.
09.04.013	D	This requirement was moved to 09.07.061, to realign it to a more applicable functional area.
09.04.017	D	This requirement was moved to 09.07.062, to realign it to a more applicable functional area.
09.04.018	D	Covered by 17.14.037
09.04.019	D	Requirement moved to different volume to align with applicable functional area.
09.04.020	D	Requirement moved to different volume to align with applicable functional area.
09.04.021	D	This requirement was moved to 09.07.063, to realign it to a more applicable functional area.
09.04.022	D	Covered by 17.14.038
09.04.023	D	Requirement moved to different volume to align with applicable functional area.
09.04.026	D	Covered by 17.11.004
09.04.027	D	Requirement is not applicable to the DoD, applies to the Federal agencies that the Treasury makes disbursements for.
09.04.029	D	Requirement is not applicable to the DoD, applies to the Federal agencies that the Treasury makes disbursements for.
09.04.030	D	This requirement was moved to 09.07.064, to realign it to a more applicable functional area.
09.04.032	D	Covered by 17.13.005
09.04.037	D	Covered by 17.14.033
09.04.038	D	This requirement was moved to 09.07.065, to realign it to a more applicable functional area.
09.04.039	D	This requirement was moved to 09.07.066, to realign it to a more applicable functional area.
09.04.041	D	Requirement is not applicable to the DoD, applies to the Federal agencies that the Treasury makes disbursements for.
09.04.043	D	This requirement was moved to 09.07.067, to realign it to a more applicable functional area.
09.04.044	D	This requirement was moved to 09.07.068, to realign it to a more applicable functional area.
09.04.050	D	Covered by 17.06.017
09.04.052	D	This requirement was moved to 09.07.069, to realign it to a more applicable functional area.
09.04.054	D	Covered by 17.15.006
09.04.076	D	This requirement was moved to 09.07.070, to realign it to a more applicable functional area.
09.04.081	D	This requirement was moved to 09.07.071, to realign it to a more applicable functional area.

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Req ID	Change Type	Reason for Change
09.04.082	D	This requirement was moved to 09.07.072, to realign it to a more applicable functional area.
09.04.083	D	This requirement was moved to 09.07.073, to realign it to a more applicable functional area.
09.04.084	D	This requirement was moved to 09.07.074, to realign it to a more applicable functional area.
09.04.086	D	This requirement was moved to 03.01.066, to realign it to a more applicable functional area.
09.04.091	D	This requirement was moved to 09.07.075, to realign it to a more applicable functional area.
09.04.092	D	This requirement was moved to 09.07.076, to realign it to a more applicable functional area.
09.04.096	D	This requirement was moved to 09.07.077, to realign it to a more applicable functional area.
09.04.101	D	This requirement was moved to 09.07.078, to realign it to a more applicable functional area.
09.04.102	D	This requirement was moved to 09.07.079, to realign it to a more applicable functional area.
09.04.103	D	This requirement was moved to 09.07.080, to realign it to a more applicable functional area.
09.04.111	D	This requirement was moved to 09.07.081, to realign it to a more applicable functional area.
09.04.112	D	This requirement was moved to 09.07.082, to realign it to a more applicable functional area.
09.04.113	D	Requirement is deleted as a result of an update to the authoritative source.
09.04.115	D	This requirement was moved to 09.07.083, to realign it to a more applicable functional area.
09.04.119	D	Business Rule not a system function.
09.04.121	D	This requirement was moved to 09.07.084, to realign it to a more applicable functional area.
09.04.123	A	New Requirement
09.04.124	A	New Requirement
09.04.125	A	New Requirement
09.04.126	A	New Requirement
09.04.127	A	New Requirement
09.04.128	A	New Requirement
09.04.129	A	New Requirement
09.04.130	A	New Requirement
09.04.131	A	New Requirement
09.04.132	A	New Requirement
09.04.133	A	New Requirement
09.04.134	A	New Requirement
09.04.135	A	New Requirement
09.04.136	A	New Requirement

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Req ID	**Change Type**	**Reason for Change**
09.04.137	A	New Requirement
09.04.138	A	New Requirement
09.04.139	A	New Requirement
09.04.140	A	New Requirement
09.04.141	A	New Requirement
09.04.142	A	New Requirement
09.04.143	A	New Requirement
09.04.144	A	New Requirement
09.04.145	A	New Requirement
09.05.003	D	This is not a DoD requirement, DoD does not use Treasury Regional Center (RFC).
09.05.004	D	This requirement was moved to 09.07.085, to realign it to a more applicable functional area.
09.05.014	D	This is not a DoD requirement, DoD does not use Treasury Regional Center (RFC).
09.05.016	D	This is not a DoD requirement, DoD does not use Treasury Regional Center (RFC).
09.05.017	D	Deleted due to functional area requirement text alignment.
09.05.019	D	Out of scope due to DTS implementation.
09.05.023	D	Requirement is not applicable to the DoD, applies to the Federal agencies that the Treasury makes disbursements for.
09.05.024	D	Deleted due to functional area requirement text alignment.
09.05.025	D	Deleted due to functional area requirement text alignment.
09.05.027	D	Deleted due to functional area requirement text alignment.
09.05.037	D	Requirement is not applicable to the DoD, applies to the Federal agencies that the Treasury makes disbursements for.
09.05.038	A	New Requirement
09.05.039	A	New Requirement
09.05.040	A	New Requirement
09.05.041	A	New Requirement
09.05.042	A	New Requirement
09.05.043	A	New Requirement
09.05.045	A	New Requirement
09.05.046	A	New Requirement
09.05.047	A	New Requirement
09.06.024	A	New Requirement
09.06.026	A	New Requirement
09.07.001	A	New Requirement
09.07.002	A	New Requirement
09.07.003	A	New Requirement
09.07.004	A	New Requirement
09.07.005	A	New Requirement

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Req ID	**Change Type**	**Reason for Change**
09.07.007	A	New Requirement
09.07.008	A	New Requirement
09.07.009	A	New Requirement
09.07.010	A	New Requirement
09.07.012	A	New Requirement
09.07.014	A	New Requirement
09.07.015	A	New Requirement
09.07.018	A	New Requirement
09.07.019	A	New Requirement
09.07.020	A	New Requirement
09.07.021	A	New Requirement
09.07.022	A	New Requirement
09.07.023	A	New Requirement
09.07.025	A	New Requirement
09.07.027	A	New Requirement
09.07.028	A	New Requirement
09.07.029	A	This requirement was moved from 09.01.013, to realign it to a more applicable functional area.
09.07.030	A	This requirement was moved from 09.01.019, to realign it to a more applicable functional area.
09.07.031	A	This requirement was moved from 09.01.020, to realign it to a more applicable functional area.
09.07.032	A	This requirement was moved from 09.01.021, to realign it to a more applicable functional area.
09.07.033	A	This requirement was moved from 09.01.024, to realign it to a more applicable functional area.
09.07.034	A	This requirement was moved from 09.02.003, to realign it to a more applicable functional area.
09.07.035	A	This requirement was moved from 09.02.004, to realign it to a more applicable functional area.
09.07.036	A	This requirement was moved from 09.02.005, to realign it to a more applicable functional area.
09.07.037	A	Agree. Change the DoDFMR issue date to Nov 2010
09.07.038	A	This requirement was moved from 09.02.013, to realign it to a more applicable functional area.
09.07.039	A	This requirement was moved from 09.02.018, to realign it to a more applicable functional area.
09.07.040	A	This requirement was moved from 09.02.049, to realign it to a more applicable functional area.
09.07.041	A	This requirement was moved from 09.02.050, to realign it to a more applicable functional area.
09.07.042	A	This requirement was moved from 09.02.051, to realign it to a more applicable functional area.
09.07.043	A	This requirement was moved from 09.02.059, to realign it to a more applicable functional area.

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Req ID	**Change Type**	**Reason for Change**
09.07.044	A	This requirement was moved from 09.02.060, to realign it to a more applicable functional area.
09.07.045	A	This requirement was moved from 09.02.061, to realign it to a more applicable functional area.
09.07.046	A	This requirement was moved from 09.02.063, to realign it to a more applicable functional area.
09.07.047	A	This requirement was moved from 09.02.074, to realign it to a more applicable functional area.
09.07.048	A	This requirement was moved from 09.02.075, to realign it to a more applicable functional area.
09.07.049	A	This requirement was moved from 09.02.076, to realign it to a more applicable functional area.
09.07.050	A	This requirement was moved from 09.02.077, to realign it to a more applicable functional area.
09.07.051	A	This requirement was moved from 09.02.078, to realign it to a more applicable functional area.
09.07.052	A	This requirement was moved from 09.02.079, to realign it to a more applicable functional area.
09.07.053	A	This requirement was moved from 09.02.080, to realign it to a more applicable functional area.
09.07.054	A	This requirement was moved from 09.02.081, to realign it to a more applicable functional area.
09.07.055	A	This requirement was moved from 09.02.090, to realign it to a more applicable functional area.
09.07.056	A	This requirement was moved from 09.03.023, to realign it to a more applicable functional area.
09.07.057	A	This requirement was moved from 09.03.024, to realign it to a more applicable functional area.
09.07.058	A	This requirement was moved from 09.03.028, to realign it to a more applicable functional area.
09.07.059	A	This requirement was moved from 09.04.001, to realign it to a more applicable functional area.
09.07.060	A	This requirement was moved from 09.04.005, to realign it to a more applicable functional area.
09.07.061	A	This requirement was moved from 09.04.013, to realign it to a more applicable functional area.
09.07.062	A	This requirement was moved from 09.04.017, to realign it to a more applicable functional area.
09.07.063	A	This requirement was moved from 09.04.021, to realign it to a more applicable functional area.
09.07.064	A	This requirement was moved from 09.04.030, to realign it to a more applicable functional area.
09.07.065	A	This requirement was moved from 09.04.038, to realign it to a more applicable functional area.
09.07.066	A	This requirement was moved from 09.04.039, to realign it to a more applicable functional area.

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Req ID	**Change Type**	**Reason for Change**
09.07.067	A	This requirement was moved from 09.04.043, to realign it to a more applicable functional area.
09.07.068	A	This requirement was moved from 09.04.044, to realign it to a more applicable functional area.
09.07.069	A	This requirement was moved from 09.04.052, to realign it to a more applicable functional area.
09.07.070	A	This requirement was moved from 09.04.076, to realign it to a more applicable functional area.
09.07.071	A	This requirement was moved from 09.04.081, to realign it to a more applicable functional area.
09.07.072	A	This requirement was moved from 09.04.082, to realign it to a more applicable functional area.
09.07.073	A	This requirement was moved from 09.04.083, to realign it to a more applicable functional area.
09.07.074	A	This requirement was moved from 09.04.084, to realign it to a more applicable functional area.
09.07.075	A	This requirement was moved from 09.04.091, to realign it to a more applicable functional area.
09.07.076	A	This requirement was moved from 09.04.092, to realign it to a more applicable functional area.
09.07.077	A	This requirement was moved from 09.04.096, to realign it to a more applicable functional area.
09.07.078	A	This requirement was moved from 09.04.101, to realign it to a more applicable functional area.
09.07.079	A	This requirement was moved from 09.04.102, to realign it to a more applicable functional area.
09.07.080	A	This requirement was moved from 09.04.103, to realign it to a more applicable functional area.
09.07.081	A	This requirement was moved from 09.04.111, to realign it to a more applicable functional area.
09.07.082	A	This requirement was moved from 09.04.112, to realign it to a more applicable functional area.
09.07.083	A	This requirement was moved from 09.04.115, to realign it to a more applicable functional area.
09.07.084	A	This requirement was moved from 09.04.121, to realign it to a more applicable functional area.
09.07.085	A	This requirement was moved from 09.05.004, to realign it to a more applicable functional area.

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 09, Accounts Payable (Payment Management)

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 09, Accounts Payable (Payment Management)

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Accounts Payable (Payment Management) financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Accounts Payable functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Accounts Payable (Payment Management) financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996"

September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) INTRODUCTION

1. The Payment Management function deals with accounts payable. Specific activities relating to payments may be supported in Core by other systems that provide payment data to the Core financial system for control and management depending on the agency's system architecture. For example, payroll systems usually trigger actual disbursements to employees through direct deposit or by check, and send only the expense and disbursement information to the Core financial system for recording to the general ledger, funds control, and cost management processes.

2. Other systems may support activities that lead up to the payment stage, such as recording obligations, expenditures and establishing payables, but depend on the Core financial system to manage the actual payment process itself. For example, a travel system might calculate the amount to be paid on a travel voucher and send the transactions to the Core financial system to record the expenses and create a payable to the traveler. The Core financial system would then schedule the payment for disbursement and confirm that the disbursement has been made.

3. Each Federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Part 1315 of title 5, Code of Federal Regulations implements the Prompt Payment Act requirements that specify Government policy for payments made by Federal entities. Different payment and related processes are used for different programs (e.g., entitlement program payments, commercial payments, and intra-governmental payments), for different payment methods (e.g., check, electronic funds transfer [EFT], and card technology), and for payments issuing offices (e.g., DoD disbursing offices, the Department of the Treasury, or Department of State). Various systems in the DoD architecture perform functions relating to payments. For example, fund-control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

4. Throughout this Volume, the terminology used for "vendor," etc. is that used in the source document. DoD uses special terminology for "vendor" and "contractor" ("commercial" is the terminology used to include both vendor and contractor). Users must understand that this Volume does NOT necessarily use the special DoD terminology for requirements that come from sources outside of DoD.

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain and Update Payee Information	09.01.004		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to report third-party payments on the principal vendors' IRS 1099-MISC forms.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-07		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_And_Update_Payee_Information_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain and Update Payee Information	09.01.005		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to capture the following vendor information: Vendor ID number (agency-assigned) Vendor name (Legal) Vendor name (Doing Business as (DBA)) Vendor name (Division) Vendor address Business type (support Central Contractor Registration (CCR) published business rules for business type: Federal govt., state govt., small business, etc.) Organization type (support CCR published business rules for organization type: sole proprietorship/Individual; partnership, employee, etc.) US or Non-US Product Service codes SIC code North American Industry Classification System (NAICS) code Credit Card Vendor Indicator Data Universal Numbering System (DUNS) number DUNS + 4 number for each instance of banking information, for CCR vendors Prompt Pay indicator and type, or payment terms IRS 1099 indicator IRS W-2 indicator CCR registration indicator (required, exempt) CCR registration status (active or expired) Comment field Active/Inactive indicator Debarment indicator Debarment start and end dates Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS) I trading partner codes for Federal vendors Agency Location Codes (ALC) (for Federal	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			vendors) Disbursing Office Symbol (for Federal vendors) Default payment method, e.g., check, EFT Alternate payment methods Taxpayer Identification Number (TIN) Foreign address indicator Four remittance addresses, for check payments (including street address, city, state, zip code, and country) Contact name, telephone number and e-mail address for each remittance address Four instances of Electronic Fund Transfer (EFT) banking information (including account number; account type (e.g., checking, savings); and RTN) Four instances of EFT bank name and address Contact name, telephone number and e-mail address for each instance of EFT banking information, accommodating contact types defined as mandatory" in CCR business rules.					
Maintain and Update Payee Information	09.01.009		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to validate for duplicate Taxpayer Identification Numbers (TINs) when adding or updating vendor records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-10		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain and Update Payee Information	09.01.010		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to maintain a history of changes made to vendor information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-12		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_004
Maintain and Update Payee Information	09.01.011		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to deactivate vendors on demand or based on agency-specified length of time with no activity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-14		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_005
Maintain and Update Payee Information	09.01.012		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to import CCR data. Update vendor data for relevant changes contained in the CCR's daily extract files. Support the data definitions (e.g. data types; field names; field lengths) used in CCR for fields that are common to the CCR and the Core vendor file.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-04		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_006
Maintain and Update Payee Information	09.01.013	D	This requirement was moved to 09.07.029, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain and Update Payee Information	09.01.014		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate multiple DUNS plus 4 numbers to a single DUNS number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-08		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_008

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain and Update Payee Information	09.01.015		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate one DUNS+4 with each instance of a vendor's CCR banking information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-09		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_009
Maintain and Update Payee Information	09.01.016		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate multiple DUNS numbers with a single TIN.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-07		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_010
Maintain and Update Payee Information	09.01.017		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to query vendor file. Parameters include: Vendor number Vendor legal name Vendor DBA Name Vendor Division Vendor TIN DUNS number IRS 1099 indicator. Result is a display of all vendor data for the specified vendor. Output options include an Excel formatted data file.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-11		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_011
Maintain and Update Payee Information	09.01.018		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to query vendor history. Parameters include vendor number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-13		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_012
Maintain and Update Payee Information	09.01.019	D	This requirement was moved to 09.07.030, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain and Update Payee Information	09.01.020	D	This requirement was moved to 09.07.031, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain and Update Payee Information	09.01.021	D	This requirement was moved to 09.07.032, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain and Update Payee Information	09.01.022		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate vendor and customer records that represent the same entity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-03			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_016
Maintain and Update Payee Information	09.01.023		To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to identify updated CCR company names (legal, DBA or division) that are different than vendor names on obligations. Generate an exception report to notify agencies of contracts that require modification. Result is a list of selected vendor numbers, details of the CCR company name change, related obligation document numbers and associated vendor names.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-05			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_017
Maintain and Update Payee Information	09.01.024	D	This requirement was moved to 09.07.033, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain and Update Payee Information	09.01.026	D	This requirement was moved to 14.05.065, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain and Update Payee Information	09.01.027	A	**The system shall have the capability to block a vendor from offset for any contract assigned in accordance with the Assignment of Claims Act of 1940.**	Source: USC Title 31 3727; Source Date: 1/1/2011; Source Number: 3727□Source: USC Title 31 3728; Source Date: 1/1/2011; Source Number: 3728	Source: DoDFMR Vol 10, Ch 18; Source Date: 12/1/2010; Source Number: 180502.B			Maintain_And_Update_Payee_Information_022
Maintain and Update Payee Information	09.01.028	A	**The system shall provide the capability to recognize (identify), record, and track when FAR clause 52.232-23 is cited on the awarded contract. Note: This clause allows the assignment of claims against contracts citing this clause.**		Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030201□Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030102			Maintain_And_Update_Payee_Information_023
Maintain and Update Payee Information	09.01.029	A	**The system shall provide a capability for an authorized user to add, modify, save, and delete a Notice of Assignment (NOA) and/or Release of Assignment (ROA).**		Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 0302			Maintain_And_Update_Payee_Information_024
Maintain and Update Payee Information	09.01.030	A	**The system shall provide a capability to send an acknowledgment of a NOA receipt as an electronic notification to the assignee after receiving validation from the contracting officer.**		Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030202			Maintain_And_Update_Payee_Information_025

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Maintain and Update Payee Information	09.01.032	A	**The system shall have the capability to prevent more than one notice of assignment (NOA) for the same contract number and generate an alert to the authorized user.**	Source: USC Title 31 3727; Source Date: 1/1/2011; Source Number: 3727 (b)	Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030206 A□Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030201.D.2			Maintain_And_Update_Payee_Information_026
Maintain and Update Payee Information	09.01.033	A	**In the event there are more than one assignment of claims (NOA) for the same contract , the system shall validate the first assignment of claims has been released/ended before allowing activation of the second claim.**		Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030206 A□Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030207			Accounts_Payable_Maintain_and_Update_Payee_Information_007
Maintain and Update Payee Information	09.01.034	A	**The system shall have the capability to prevent the assignment of claims (NOA) prior to the effective date of it's associated contract number.**		Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030206 C			Maintain_And_Update_Payee_Information_029
Maintain and Update Payee Information	09.01.035	A	**The system shall have the capability to validate the minimum dollar amount for Assignment of Claims ($1,000).**	Source: USC Title 31 3727; Source Date: 1/1/2011; Source Number: 3727	Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030201 A□Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030205			Maintain_And_Update_Payee_Information_030

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain and Update Payee Information	09.01.036	A	**The system shall automatically identify assignees who are not registered in CCR/CEFT upon receipt of Notice of Assignment requests.**		Source: DoDFMR Vol 10, Ch 17; Source Date: 5/18/2012; Source Number: 170207			Maintain_And_Update_Payee_Information_032
Maintain and Update Payee Information	09.01.038	A	**The system shall provide the ability to recognize, record, and track when FAR clause 52.232-24 is cited on the awarded contract. This clause prohibits the establishment of an assignment of claims against contracts citing this clause.**		Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 030201 B			Accounts_Payable_Maintain_and_Update_Payee_Information_010
Recognize Liabilities/Establish Payables	09.02.001		To support the Invoicing process the Core financial system must provide automated functionality to warehouse approved invoices for future scheduling.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-16		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_001
Recognize Liabilities/Establish Payables	09.02.002		To support the Accounts Payable process, the Core financial system must provide automated functionality to record an accrued liability and the reclassification of the order from undelivered to delivered upon receipt of goods or services whether the goods are delivered or in transit	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 77 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMB-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.003	D	This requirement was moved to 09.07.034, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.004	D	This requirement was moved to 09.07.035, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.005	D	This requirement was moved to 09.07.036, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.006	D	This requirement was moved to 09.07.037, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.010		To support the Disbursing process, the Core financial system must provide automated functionality to record payments made on behalf of another agency, citing the other agency's funding information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-43			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_007
Recognize Liabilities/Establish Payables	09.02.013	D	This requirement was moved to 09.07.038, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.014		To support the Payment Confirmation process, the Core financial system must provide automated functionality to record disbursement cancellations for individual payments that have not been negotiated.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-07			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_009
Recognize Liabilities/Establish Payables	09.02.015	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to record the establishment and replenishment of imprested funds.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-40			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Recognize Liabilities/Establish Payables	09.02.016		To support the Disbursing process, the Core financial system must provide automated functionality to record the United States Standard General Ledger (USSGL) prescribed general ledger entries for the payment of advances, prepaid expenses, loans, and grants.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-39		Generate Pro Forma Entries for Advance Received Collection		Recognize_Liabilities_And_Establish_Payables_011
Recognize Liabilities/Establish Payables	09.02.018	D	This requirement was moved to 09.07.039, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.020		The system must compute interest penalties in accordance with the Office of Management and Budget (OMB) prompt pay regulations at 5 CFR 1315.10 and FAR 32.907. The Department of the Treasury's website contains both a simple daily interest calculator and a monthly compounding interest calculator to assist in interest calculations.		Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070208.F			
Recognize Liabilities/Establish Payables	09.02.023		The system must record interest payable for the amount of interest expense incurred and unpaid.	Source: SFFAS 1; Source Date: 3/1/1993; Source Number: Para 81			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_015
Recognize Liabilities/Establish Payables	09.02.024		Interest payable to federal entities is an Intragovernmental liability and the system must account for it separately from interest payable to the public.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 82	Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.H			Recognize_Liabilities_And_Establish_Payables_016
Recognize Liabilities/Establish Payables	09.02.027	D	Deleted: An entry to record accrued expenditures unpaid in budgetary accounts requires a corresponding entry to record accounts payable in proprietary accounts.		Source: DoDFMR Vol 04, Ch 17; Source Date: 12/1/2010; Source Number: 170401.A and 170401.B			
Recognize Liabilities/Establish Payables	09.02.034		The system should record contract holdbacks as a part of the other liabilities rather than being included in accounts payable.		Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090101.B			Recognize_Liabilities_And_Establish_Payables_020

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.037		The system should, for ongoing shipbuilding or construction of facilities, record accounts payable based on the percentage of completion of the project. The recorded accounts payable amount should be equivalent to the amount certified by the contracting officer and should not include any amounts held pending completion and acceptance of the contract.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 79	Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.E		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_021
Recognize Liabilities/Establish Payables	09.02.038		The system shall not delay in recognizing a liability based upon the availability of funds and shall disclose the accounts payable not covered by budgetary resources.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 80	Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.G		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_022

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.041		To support the Invoicing process the Core financial system must provide automated functionality to capture the following additional information on invoice documents: Vendor invoice number or account number Invoice date Invoice receipt date Vendor ID number and name Contract line/sub line number Name and address of contractor official to whom payment is to be sent Electronic Fund Transfer (EFT) banking information (account number, account type, Routing Transit Number (RTN)) Data Universal Numbering System (DUNS)+4 number for Central Contractor Registration (CCR) vendors Payment terms (including discount for prompt payment) Shipping terms (e.g., shipment number and date of shipment) Vendor contact name and telephone number Dates products were delivered or services were provided User comments Date invoice returned to vendor Date improper invoice resubmitted by vendor.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_024

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.046	C	**Other current liabilities due to federal entities are Intragovernmental liabilities that the system must report separately from those due to employees and the public.**	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: Para 85			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_026
Recognize Liabilities/Establish Payables	09.02.047		To support the Disbursing process, the Core financial system must provide automated functionality to record credit memo offsets against subsequent payments to the same vendor from the same or a different funding source.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-52			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_027
Recognize Liabilities/Establish Payables	09.02.048		To support the Invoicing process the Core financial system must provide automated functionality to capture a vendor invoice number of up to 30 characters or the current requirement of I TFM-6-5000. Report the complete number on all payment files, reports and query results.	Source: I TFM Part 6, Ch 5000; Source Date: 3/1/1998; Source Number: Sec 5030 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-02		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_028
Recognize Liabilities/Establish Payables	09.02.049	D	This requirement was moved to 09.07.040, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.050	D	This requirement was moved to 09.07.041, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.051	D	This requirement was moved to 09.07.042, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.053		To support the Invoicing process the Core financial system must provide automated functionality to define recurring payments in the system and schedule items (e.g. contracts, leases, etc.) for payment on an interval determined by the agency (i.e., weekly, bi-weekly, monthly, quarterly or other specified number of days). Capture the actual payment dates on the individual payment records.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-14		Maintain Accounts Payable Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_032
Recognize Liabilities/Establish Payables	09.02.054		To support the Invoicing process the Core financial system must provide automated functionality to update recurring payment information for changes in agreement terms, amounts, frequency, etc.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-15		Maintain Accounts Payable Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_033
Recognize Liabilities/Establish Payables	09.02.056		To support the Disbursing process, the Core financial system must provide automated functionality to capture an agency-specified payment due date in place of a system-calculated due date (i.e. payment due date override).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-05		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_034

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.058		To support the Invoicing process the Core financial system must provide automated functionality to record an invoice as a "partial" or "final" payment of the referenced obligation. If "final", de-obligate any un-liquidated balance and close the obligation and receipt.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-12			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_035
Recognize Liabilities/Establish Payables	09.02.059	D	This requirement was moved to 09.07.043, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.060	D	This requirement was moved to 09.07.044, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.061	D	This requirement was moved to 09.07.045, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.062		To support the Invoicing process the Core financial system must provide automated functionality to generate a letter or email to the vendor notifying them of the return of an improper invoice, upon the recording of an improper invoice reason code. Include the following information in the notice: Vendor invoice number and date Reason code(s) and description(s) of invoice discrepancies Date of notice. Request for a corrected invoice Name, title, telephone number and e-mail address of Agency contact person.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-22		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_039
Recognize Liabilities/Establish Payables	09.02.063	D	This requirement was moved to 09.07.046, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.064		To support the Disbursing process, the Core financial system must provide automated functionality to record purchases made through the use of imprested funds and third-party drafts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-41			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_041

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.073		To support the Accounts Payable process, the Core financial system must provide automated functionality to liquidate advance or prepaid expense when recording an accrued liability (receipt of goods or services).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMB-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_050
Recognize Liabilities/Establish Payables	09.02.074	D	This requirement was moved to 09.07.047, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.075	D	This requirement was moved to 09.07.048, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.076	D	This requirement was moved to 09.07.049, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.077	D	This requirement was moved to 09.07.050, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.078	D	This requirement was moved to 09.07.051, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.079	D	This requirement was moved to 09.07.052, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.080	D	This requirement was moved to 09.07.053, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.081	D	This requirement was moved to 09.07.054, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.082		To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing actions in the following categories: Invoice adjusted Invoice held from payment schedule Invoice cancelled. For example, PH01, Payment Held, Vendor CCR status expired, IA03, Invoice Adjusted, Unauthorized shipping charges deducted, IC02, Invoice cancelled, Invoice resubmitted with new invoice number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-18		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_059

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.083		To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for improper invoices.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-19		Perform Acceptance Procedures for Other Goods and Services	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_060
Recognize Liabilities/Establish Payables	09.02.084		To support the Invoicing process the Core financial system must provide automated functionality to capture reason codes and related descriptions for the following types of invoice processing errors and actions: Advantageous discount lost Interest paid improper payment made Invoice adjusted Invoice held from payment schedule Invoice cancelled.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-20		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_061
Recognize Liabilities/Establish Payables	09.02.085		To support the Invoicing process the Core financial system must provide automated functionality to capture reason codes and related descriptions for improper invoices held or suspended (i.e., failed validations).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-21		Perform Acceptance Procedures for Other Goods and Services	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_062
Recognize Liabilities/Establish Payables	09.02.086		To support the Disbursing process, the Core financial system must provide automated functionality to define dates (e.g., weekends, Federal holidays) for which payments cannot be scheduled. Prevent payment scheduling that falls on agency-excluded dates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-06		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_063

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.087		To support the Invoicing process the Core financial system must provide automated functionality to import vendor updates from the CCR system and release previously suspended invoices and payment vouchers for the following: Vendor status change from expired to active Vendor name on document or referenced obligation now the same as CCR company name (legal, DBA, or division) Banking information on document or referenced obligation now the same as banking information on vendor file. Calculate payment due dates for released invoices and recalculate payment due dates for released payment vouchers.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-23			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_064
Recognize Liabilities/Establish Payables	09.02.088		To support the Disbursing process, the Core financial system must provide automated functionality to record disbursements-in-transit entries when payments are certified.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-15			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_065

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Recognize Liabilities/Establish Payables	09.02.089		The agency's single integrated financial management system must provide access the following information at time of purchase card approval card number; FY; appropriation/Treasury fund symbol; organization code; cost center; object class; project code; program code; and individual name/office name of cardholder.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 56-57		Capture Collection Information		Recognize_Liabilities_And_Establish_Payables_066
Recognize Liabilities/Establish Payables	09.02.090	D	This requirement was moved to 09.07.055, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Recognize Liabilities/Establish Payables	09.02.115	A	**The system shall have the capability to identify Foreign Military Sales (FMS) payments by case identifier (composed of the country code, implementing agency (IA) code, and a three-position case designator assigned by the IA) and the line item number . All requisitions for materiel or services have a case identifier and line item number.**		Source: DoDFMR Vol 15, Ch 03; Source Date: 2/1/2012; Source Number: 030102.A			Recognize_Liabilities_And_Establish_Payables_092
Recognize Liabilities/Establish Payables	09.02.116	A	**The system shall provide the capability to classify payables as governmental or public.**		Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040305 A			Recognize_Liabilities_And_Establish_Payables_093

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.119	A	**The system shall provide automated functionality to accrue and recognize an accounts payable in each accounting period based on constructive or de facto receipt when a contractor builds or manufactures facilities or equipment according to the government specifications.**	Source: SFFAS-1; Source Date: 6/1/2011; Source Number: Para 78	Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.E			Recognize_Liabilities_And_Establish_Payables_094
Recognize Liabilities/Establish Payables	09.02.120	A	**The system shall alert the user when FAR 52.216-26 (Payments of Allowable Costs Before Definitization) is cited to notify an authorized user of definitization of Letter Contract is required according to the terms and conditions of the contract set forth by the contracting officer (i.e., payment to vendor up to 75% of the cost of the clin until definitization of the contract).**	Source: FAR 52.216; Source Date: 5/18/2012; Source Number: 26	Source: DoDFMR Vol 10, Ch 01; Source Date: 1/1/2010; Source Number: 010401.A.			Recognize_Liabilities_And_Establish_Payables_095
Recognize Liabilities/Establish Payables	09.02.121	A	**The system shall have a capability to identify the type of contract (i.e. cost, cost plus, fixed price, etc.)**		Source: DoDFMR Vol 10, Ch 08; Source Date: 12/1/2009; Source Number: 080402.B			Recognize_Liabilities_And_Establish_Payables_096
Recognize Liabilities/Establish Payables	09.02.125	A	**The system shall provide the capability to maintain an SFIS standard accounting classification structure.**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040701			Recognize_Liabilities_And_Establish_Payables_097
Recognize Liabilities/Establish Payables	09.02.126	A	**The system shall have the ability to identify, record, and maintain deliverable line item (e.g., CLIN/SLIN/ELIN) structures, at the lowest level (e.g., 0001, 0001AA, A001) IAW DFARS 204.71.**		Source: DFARS; Source Date: 3/1/2010; Source Number: 204.7105			Recognize_Liabilities_And_Establish_Payables_099

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.127	A	**The system shall have the ability to identify informational SLINs as an identifier of accounting classifications for multiple funded contract line items. For example, CLINs 0001 ($12,000.00) and 0002 ($12,500.00) are funded by informational subline items 000101 ACRN: AA - $20,000.00 and 000102 ACRN: AB - $15000.00.**		Source: DFARS; Source Date: 3/1/2010; Source Number: 204.7103-1. A.4.iii			Recognize_Liabilities_And_Establish_Payables_098
Schedule Payments for Disbursement	09.03.005		To support the Disbursing process, the Core financial system must provide automated functionality to consolidate multiple payments to a single payee in accordance with Treasury Financial Manual (TFM) prescribed limitations (currently up to 14 lines of 55 characters each for check payments, up to 9,999 lines of 80 characters each for Corporate Trade Exchange (CTX) payments). Itemize all payments covered by the one check or Electronic Fund Transfer (EFT) (CTX only). Provide the option to issue separate checks to a payee.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-35		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_001
Schedule Payments for Disbursement	09.03.006		The system must, if the amounts of two or more basic vouchers or invoices due one payee may be properly combined in one check, clearly indicate in the voucher number column on the voucher-schedule the individual basic voucher numbers. However, the items will be added and listed as a single payment.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2055.40		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.007		The system must segregate basic vouchers into the following general classifications for processing on separate voucher-schedules: Payroll vouchers. Travel vouchers. Vouchers payable in foreign currency. "No-Check" vouchers requiring no action by the Regional Financial Center. Fedwire payment vouchers. Vendor payment vouchers. All others.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2055.30		Add Voucher to Collection Voucher Control Log		Schedule_Payments_For_Disbursements_003
Schedule Payments for Disbursement	09.03.008		The system must cross-reference each basic voucher to the voucher-schedule by agency identification numbers in a manner that enables positive association of one with the other.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2055.30		Add Voucher to Collection Voucher Control Log		Schedule_Payments_For_Disbursements_004
Schedule Payments for Disbursement	09.03.009	D	Deleted: The system must assign each basic voucher an identification number by the administrative agency processing the document in its accounts. This reference or document number will be used for all accounting and auditing purposes.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2045.40		Add Voucher to Collection Voucher Control Log		Schedule_Payments_For_Disbursements_005
Schedule Payments for Disbursement	09.03.010	D	Deleted: In all cases, the account symbol or other appropriate reference which clearly identifies the appropriation or fund affected must be shown by the system in the accounting classification space on all basic vouchers.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2035.10			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Schedule_Payments_For_Disbursements_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.011		The system, in accordance with The Debt Collection Improvement Act of 1996, must mandate the use electronic funds transfer for almost all Federal Government payments. Automated Clearing House (ACH) is the preferred mechanism for all payment amounts up to $99,999,999.99, except for payments which must be made the same day. Fedwire is the preferred mechanism for same day payments.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2020.50			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.012	D	Deleted: Agency financial officers, Treasury Regional Financial Centers, non-Treasury disbursing offices, and agencies with delegation of disbursing authority must through the system report in advance all disbursements totaling $50 million or more. Large disbursements must be reported in advance of the transaction settlement date. A minimum of two business days notice is required for disbursements totaling $50 million or more. If a disbursement of over $500 million is anticipated, a minimum of five business days is required. The system must report the following to FMS: • Name and address of the agency, department, bureau, or administration. • Name and telephone number of contact. • Agency location code (ALC) or Defense Station Symbol Number (DSSN). • Account title and account symbol number. • Description of transaction. • Transaction settlement date. • Amount of the disbursement. • Payment mechanism (wire transfer or check). • Check number for check payments. • Payee name and address.	Source: I TFM Part 6, Ch 8500; Source Date: 4/1/1996; Source Number: Sec 8535.20			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Schedule_Payments_For_Disbursements_008
Schedule Payments for Disbursement	09.03.014		The system must for payments for services of a continuing nature such as rents, janitorial services, etc., which are performed under agency-vendor agreements providing for payments of definite amounts at fixed periodic intervals, be capable of making payments without submission of invoices, or bills by the vendor.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2025.30			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Schedule_Payments_For_Disbursements_010

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Schedule Payments for Disbursement	09.03.016	D	Deleted: If a disbursing system is using a servicing Treasury Regional Center (RFC), the system must prepare the paper SF 1166 in an original and two copies. The original of the voucher-schedule will be sent to the servicing Treasury Regional Financial Center (RFC) for payment processing and two copies will be retained by the agency. Preparation of check payments from voucher-schedules will be by manual typing (on an exception basis, for check payments of $10 million or more, foreign currency payments, and cashier advances), from electronically transmitted payment files or computer magnetic tapes. To the maximum extent possible, agencies should schedule their payment activities so that each tape contains a minimum of 100 payment records. If an agency is unable to meet this minimum, it is within the jurisdiction of each RFC to accept tapes with fewer than 100 records. Agencies should submit only one magnetic tape per day for a particular class of payment. For miscellaneous payment files, all payments on the tape should be certified under a single paper SF 1166. Agencies unable to produce computer magnetic tape or telecommunicate payment files electronically must submit and certify payments via the Electronic Certification System.	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2055.20		Process Cash Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Schedule_Payments_For_Disbursements_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.017	D	Deleted: If a disbursing system is using a servicing Treasury Regional Center (RFC), the system must, request payments for only one type of foreign currency for each SF 1166,	Source: I TFM Part 4, Ch 2000; Source Date: 2/1/1998; Source Number: Sec 2065.30		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Schedule_Payments_For_Disbursements_012
Schedule Payments for Disbursement	09.03.019		Except as provided in paragraphs (g)(2) through (5) of this section, The system must generate a payment due date of either: (i) On the date(s) specified in the contract; (ii) In accordance with discount terms when discounts are offered and taken (see 1315.7); (iii) In accordance with Accelerated Payment Methods (see 1315.5); or (iv) 30 days after the start of the payment period as specified in paragraph (f) of this section, if not specified in the contract, if discounts are not taken, and if accelerated payment methods are not used.	Source: CFR Title 5, Part 1315; Source Date: 5/1/2009; Source Number: 1315.4 (g)			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_013
Schedule Payments for Disbursement	09.03.035	C	**The system shall provide automated functionality to make payment using the ACRN funding of the line item being billed. Line Item Specific: Single Funding.**		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d1)			Schedule_Payments_For_Disbursements_027
Schedule Payments for Disbursement	09.03.036		The system shall provide automated functionality to make payment in sequential ACRN order within the line item, exhausting all funds in the previous ACRN before paying from the next ACRN using the following sequential order: Alpha/Alpha; Alpha/numeric; numeric/alpha; and numeric/numeric. Line Item Specific: Sequential ACRN Order.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d2)			Schedule_Payments_For_Disbursements_028

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.037		The system shall provide automated functionality to make payment within the line item in the sequence ACRN order specified, exhausting all funds in the previous ACRN before paying from the next ACRN, if there is more than one ACRN within a contract line item, (i.e. informational sub-line items contain separate ACRNs), and the contracting officer intends the funds to be liquidated in a specified ACRN order. Line Item Specific: Contracting Officer Specified ACRN Order.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d3)			Schedule_Payments_For_Disbursements_029
Schedule Payments for Disbursement	09.03.038	D	Deleted: The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first, exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. In the event there is more than one ACRN associated with the same fiscal year, the payment amount shall be disbursed from each ACRN within a fiscal year in the same proportion as the amount of funding obligated for each ACRN within the fiscal year. Line Item Specific: By Fiscal Year.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.039	D	Deleted: In the event there is more than one ACRN within a contract line item (i.e. informational sub-line items contain separate ACRNs), the system shall provide automated functionality to make payment using the ACRN with the earliest cancellation date first, exhausting all funds in that ACRN before disbursing funds from the next. Line Item Specific: By Cancellation Date.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Schedule Payments for Disbursement	09.03.040		In the event there is more than one ACRN within a contract line item, (i.e. informational sub-line items contain separate ACRNs), and the contracting officer intends the funds to be liquidated in the same proportion as the amount of funding currently unliquidated for each ACRN, the system shall provide automated functionality to make payment from each ACRN in the same proportion as the amount of funding currently unliquidated for each ACRN. Line Item Specific: Proration.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d6)			Schedule_Payments_For_Disbursements_032
Schedule Payments for Disbursement	09.03.041		The system shall provide automated functionality to make payment in sequential ACRN order within the contract or order, exhausting all funds in the previous ACRN before paying from the next ACRN using the following sequential order: alpha/alpha; alpha/numeric; numeric/alpha; and numeric/numeric. Contract-wide: Sequential ACRN Order.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d7)			Schedule_Payments_For_Disbursements_033

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.042		The system shall provide automated functionality to make payment in sequential ACRN order within the contract or order, exhausting all funds in the previous ACRN before paying from the next ACRN in the sequence order specified (if the contracting officer intends the funds to be liquidated in a specified ACRN order). Contract-wide: Contracting Officer Specified ACRN Order.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d8)			Schedule_Payments_For_Disbursements_034
Schedule Payments for Disbursement	09.03.043	D	Deleted: The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. Contract-wide: by Fiscal Year.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Schedule Payments for Disbursement	09.03.044		The system shall provide automated functionality to make payment using the ACRN with the earliest cancellation date first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in that ACRN before disbursing funds from the next. Contract-wide: by Cancellation Date.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d10)			Schedule_Payments_For_Disbursements_036

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.045		The system shall provide automated functionality to make payment from each ACRN within the contract or order in the same proportion as the amount of funding currently unliquidated for each ACRN (if the contract or order that provides for progress payments based on costs, unless the administrative contracting officer authorizes use of one of the other options, or if the contracting officer intends the funds to be liquidated in the same proportion as the amount of funding currently unliquidated for each ACRN). Contract-wide: Proration.		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d11)			Schedule_Payments_For_Disbursements_037
Schedule Payments for Disbursement	09.03.047		In the event there is more than one ACRN associated with the same cancellation date, the system shall disburse the payment amount from each ACRN with the same cancellation date in the same proportion as the amount of funding obligated for each ACRN with the same cancellation date. Line Item Specific: By Cancellation Date.		Source: DFARS; Source Date: 10/9/2009; Source Number: 204.7108 (d5)			Schedule_Payments_For_Disbursements_038
Schedule Payments for Disbursement	09.03.048		In the event there is more than one ACRN associated with the same fiscal year, the payment amount shall be disbursed from each ACRN within a fiscal year in the same proportion as the amount of funding obligated for each ACRN within the fiscal year. Contract-wide: by Fiscal Year.		Source: DFARS; Source Date: 10/9/2009; Source Number: 204.7108 (d9)			Schedule_Payments_For_Disbursements_039

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.049		In the event there is more than one ACRN associated with the same cancellation date, the system shall provide automated functionality to disburse the payment amount from each ACRN with the same cancellation date in the same proportion as the amount of funding obligated for each ACRN with the same cancellation date. Contract-wide: by Cancellation Date.		Source: DFARS; Source Date: 10/9/2009; Source Number: 204.7108 (d10)			Schedule_Payments_For_Disbursements_040
Schedule Payments for Disbursement	09.03.050	A	**The system shall require the Unique Identification (UID) code exists on the Material Inspection and Receiving Report (at the time of delivery) when the contract contains clause DFARS 252.211-7003, Item Identification and Valuation.**		Source: DFARS 211.274; Source Date: 9/1/2011; Source Number: 6(a)□Source: DFARS 252.211; Source Date: 6/1/2011; Source Number: 7003			Schedule_Payments_For_Disbursements_041
Schedule Payments for Disbursement	09.03.051	A	**The system shall provide automated functionality to flag a line item containing an exceeded Freight Charge Threshold (e.g., pre-paid transportation freight charges in excess of $100 without documentation substantiating charges IAW FAR 52.247-67 or FAR 47.303-17(d)(2), $250.00 or less).**		Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130602□Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130201.E□Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130201.F			Schedule_Payments_For_Disbursements_043

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.052	A	**The system shall flag invoices if two invoices on the same contract have the following preconditions: -- same gross amount -- invoice status is not deleted or rejected -- invoice payment date is not null -- invoices entered within plus or minus 45 days of each other -- net amount is greater than 0 -- the second invoice's last update date is greater than the last update on the original invoice Upon meeting above preconditions, invoices that meet any of the following scenarios should be considered reviewable for an Improper Payment Integrity Check: -- gross amount is greater than user defined threshold -- identical invoice dates and invoice numbers -- identical vendor id and invoice numbers but different invoice dates -- identical invoice dates and material acceptance dates -- identical invoice dates, but different vendor id -- identical material delivery dates -- identical invoice dates but different input dates**	Source: OMB Circular A-123; Source Date: 8/1/2006; Source Number: Appendix C				Schedule_Payments_For_Disbursements_044
Schedule Payments for Disbursement	09.03.053	A	**The system shall have the capability to display the status (e.g., approved/not approved) of the Foreign Military Sales (FMS) Expenditure Authority (EA) requests.**		Source: DoDFMR Vol 15, Ch 04; Source Date: 2/1/2011; Source Number: 040103.B.2.a Source: DoDFMR Vol 15, Ch 04; Source Date: 2/1/2011; Source Number: 040103.C.4			Schedule_Payments_For_Disbursements_045

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.054	A	**The system shall provide the capability to generate requests for Foreign Military Sales (FMS) Expenditure Authority (EA) approval.**		Source: DoDFMR Vol 15, Ch 04; Source Date: 2/1/2011; Source Number: 040103.B.2.a			Schedule_Payments_For_Disbursements_046
Schedule Payments for Disbursement	09.03.056	A	**The system shall provide the capability to record and maintain Foreign Military Sales (FMS) Expenditure Authority (EA) unique identifier (e.g., EA advice number or transaction control number).**		Source: DoDFMR Vol 15, Ch 04; Source Date: 2/1/2011; Source Number: 040501□Source: DoDFMR Vol 15, Ch 04; Source Date: 2/1/2011; Source Number: 040504			Schedule_Payments_For_Disbursements_047
Schedule Payments for Disbursement	09.03.057	A	**The system must have the capability to allow for quantities in excess of the obligation document. When the clause is cited, this is the following criteria: a) allow for input of quantities accepted in excess of any allowable variation in quantity b) track**	Source: FAR 11.7; Source Date: 5/18/2012; Source Number: 01 (c)□Source: FAR 52.211; Source Date: 5/18/2012; Source Number: 17				Schedule_Payments_For_Disbursements_051

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.058	A	**The system shall provide automated functionality to recognize an accounts payable for the approved amount upon the receipt of the related invoice when contract financing payments are allowed to be issued to the vendor prior to the delivery of the good or service. (Examples of these contract financing payments include Advance Payments, Performance-Based Payments, Commercial Advances & Interim Payments, Progress Payments based on costs, Progress Payments based on percentage or stage of completion, and Interim Payments under a costs reimbursement contract.)**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100401□Source: DFAS 7000.10-I; Source Date: 7/1/2008; Source Number: C.3.5.1.2			Schedule_Payments_For_Disbursements_048
Schedule Payments for Disbursement	09.03.060	A	**The system shall have the capability to suspend interim cost voucher payments (against a cost-reimbursement type contract) until an approval has been received from an authorized government official e.g. DCAA.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100302.B□Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100302.A			Schedule_Payments_For_Disbursements_049
Schedule Payments for Disbursement	09.03.062	A	**The system shall provide the capability to record contract financing payments against contracts designated as Foreign Military Sales (FMS) and apply the applicable payment and liquidation rates.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100402.A.2			Schedule_Payments_For_Disbursements_050

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.063	A	**The system shall provide automated functionality to suspend payment of invoices to the vendor for any portion of a contract line item or exhibit line item which contains an Not Separately Priced (NSP) item(s) until: The vendor has delivered the total quantity of all related contract subline items or exhibit subline items and the Government has accepted them.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04	Source: DFARS 252.204; Source Date: 3/1/2010; Source Number: 7002□Source: DFARS 204.71; Source Date: 9/20/2011; Source Number: 7104-1 (b)(3)(iv)			Schedule_Payments_For_Disbursements_052
Schedule Payments for Disbursement	09.03.064	A	**The system shall have a capability to flag invoices for further review by an authorized user to validate Evidence of Shipment exists for goods received when FAR 52.247-48 (Evidence of Shipment) is cited.**	Source: FAR 52.247; Source Date: 5/18/2012; Source Number: 48				Schedule_Payments_For_Disbursements_053
Schedule Payments for Disbursement	09.03.066	A	**The system shall provide automated functionality to accept contractor's extension of discount period or increase in the discount percentage beyond what was previously offered.**		Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301 A			Schedule_Payments_For_Disbursements_054
Schedule Payments for Disbursement	09.03.067	A	**The system shall provide the capability to identify invoices/payment requests subject to funds canceling at fiscal year end, September 30.**		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2012; Source Number: 100201.G			Schedule_Payments_For_Disbursements_055
Schedule Payments for Disbursement	09.03.068	A	**The system shall provide the capability to automatically make federal excise tax payments on fuel purchases.**		Source: DoDFMR Vol 10, Ch 06; Source Date: 9/1/2009; Source Number: 060301.A□Source: DoDFMR Vol 10, Ch 06; Source Date: 9/1/2009; Source Number: 060206.B			Schedule_Payments_For_Disbursements_056

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.069	A	**The system shall provide the capability to receive and process miscellaneous payments in an electronic format (e.g., EDI, XML) unless otherwise excluded.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-08 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-09 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-10	Source: DoDFMR Vol 10, Ch 17; Source Date: 9/1/2009; Source Number: 170201 and 170202			Schedule_Payments_For_Disbursements_057
Schedule Payments for Disbursement	09.03.070	A	**The system shall provide the capability to record contract financing payments against contracts designated as Foreign Military Sales (FMS) and apply the applicable payment and liquidation rates.**	Source: FAR 4.2; Source Date: 5/18/2012; Source Number: 03	Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120102.D			Schedule_Payments_For_Disbursements_050
Schedule Payments for Disbursement	09.03.072	A	**To support the progress payment process, the system shall calculate the recoupment/liquidation amount for progress payments by multiplying the gross amount of the invoice by the liquidation rate.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100404 B			Schedule_Payments_For_Disbursements_059
Schedule Payments for Disbursement	09.03.073	A	**To support the progress payment process, the system shall use the outstanding work in process (WIP) balance to liquidate progress payments, when the recoupment/liquidation amount is greater than the outstanding WIP balance.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100404 B			Schedule_Payments_For_Disbursements_060

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.074	A	**The system shall run integrity checks and flag invoices that meet the matching criteria to identify improper payments. Allow a user to define the dollar amount thresholds used and the number of days and/or date range used. Other edit criteria to be used are invoices that are not in a "deleted" or "rejected" status and if the invoice gross amount is 4 standard deviations outside the norm for the contract.**	Source: OMB Circular A-123, Appx C; Source Date: 4/14/2011; Source Number: Parts I and II	Source: DoDFMR Vol 04, Ch 14; Source Date: 10/1/2011; Source Number: 1403, 1404 Source: DoDFMR Vol 04, Ch 14; Source Date: 10/1/2011; Source Number: 140102			Schedule_Payments_For_Disbursements_061
Schedule Payments for Disbursement	09.03.075	A	**The system shall generate a daily report identifying all potential improper invoices.**	Source: OMB Circular A-123, Appx C; Source Date: 4/14/2011; Source Number: Parts I and II	Source: DoDFMR Vol 04, Ch 14; Source Date: 10/1/2011; Source Number: 1403, 1404			Schedule_Payments_For_Disbursements_062
Schedule Payments for Disbursement	09.03.077	A	**To support the Funds Status process, the Core financial system must provide automated functionality to query status of funds. Parameters include accounting period, and allotment accounting classification. Result is a display providing the following inform**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-02		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Schedule_Payments_For_Disbursements_063
Execute Payments	09.04.001	D	This requirement was moved to 09.07.059, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Execute Payments	09.04.004		To support the Disbursing process, the Core financial system must provide automated functionality to generate the following identification on each remittance, as allowed for by Treasury payment file formats and National Automated Clearing House Association (NACHA) edits: Vendor invoice number(s) or account number Obligating document number or other reference number Discount, interest and offset amounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-36			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_002
Execute Payments	09.04.005	D	This requirement was moved to 09.07.060, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.006		To support the Disbursing process, the Core financial system must provide automated functionality to generate totals by Treasury Appropriation Fund Symbol (TAFS) on each Electronic Certification System (ECS) and Secure Payment System (SPS) payment file.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-32			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_004
Execute Payments	09.04.007		To support the Disbursing process, the Core financial system must provide automated functionality to export check and EFT payment files in the current Treasury FMS defined formats.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-20			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.009		To support the Disbursing process, the Core financial system must provide automated functionality to record payment transactions from other systems, such as payroll and travel. Identify whether or not disbursement has already been made, and record the United States Standard General Ledger (USSGL) prescribed general ledger entries. Schedule those disbursements not already made for payment through the Core financial system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_006
Execute Payments	09.04.012		To support the Disbursing process, the Core financial system must provide automated functionality to apply interest and discount amounts across multiple accounting lines on an invoice using the ratio of the original invoice accounting line amounts to the	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-10			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_026
Execute Payments	09.04.013	D	This requirement was moved to 09.07.061, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.015		To support the Invoicing process the Core financial system must provide automated functionality to capture up to 9,999 document line items per invoice document.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-03		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_028

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.016		To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing errors in the following categories: Advantageous discount lost Interest paid, and Improper payment made.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-17		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_029
Execute Payments	09.04.017	D	This requirement was moved to 09.07.062, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.018	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to export Automated Clearing House (ACH) payment files in the following formats: • Corporate Trade Exchange (CTX) 820 file • CTX Flat File • Cash Concentration or Disbursement (CCD) • CCD Plus Addendum (CCD+) • Prearranged Payment and Deposit (PPD) • Prearranged Payment and Deposit Plus Addendum (PPD+).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-21		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Execute Payments	09.04.019	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to validate that employee ACH payments are generated only as PPD or PPD+ payments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-25		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_032

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.020	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to validate that vendor ACH payments are generated only as CCD, CCD+ or CTX formats.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-26		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_033
Execute Payments	09.04.021	D	This requirement was moved to 09.07.063, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.022	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to validate that EFT payment file data submitted to Treasury will pass the following edits: • Routing Transit Number (RTNs) exist in the Financial Organization Master File (FOMF) or other verified update file, for the financial institution. • RTNs pass the Modulus 10 check on the validity of the check digit. • RTNs for domestic banks are nine-digits, numeric-only, and not all zeroes • RTNs for foreign banks are eight-digits, alpha-numeric, and not all zeroes • Agency Location Codes (ALCs) are eight-digits and numeric only. • Taxpayer Identification Numbers are nine-digits, numeric-only, and not all zeroes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-23			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.023	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to validate that CTX vendor payments contain properly structured remittance information, as specified in the CTX payment file's remittance record format.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-28		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_036
Execute Payments	09.04.026	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to generate one bulk check payment file regardless of payee type (employee or vendor).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-34			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Execute Payments	09.04.027	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to combine ECS and SPS payment files with multiple ALCs into single files for transmission to Treasury. Include summary totals (items and dollars) by ALC and TAFS and for the entire file for certification purposes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-33		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_038
Execute Payments	09.04.028		To support the Disbursing process, the Core financial system must provide automated functionality to generate CTX payment files that meet the following specifications: Reflect balanced transactions (sum of all remittance records equals the transaction total). Include a valid settlement date (next business day or later). Accommodate credit memos.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-27		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_039

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.029	D	Deleted: If a disbursing system uses the Treasury's Electronic Certification System (ECS), to support the Disbursing process, the Core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's ECS, containing up to the limit of 60 payments per schedule (for non-summary schedules) and 100 schedules for each ECS terminal per day.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-29			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_040
Execute Payments	09.04.030	D	This requirement was moved to 09.07.064, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.031		To support the Disbursing process, the Core financial system must provide automated functionality to prevent agency offset of vendor payments based on agency-defined criteria such as accounting classification elements, vendor number, and vendor Central Contractor Registration (CCR) business type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-54			Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Execute_Payments_042

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.032	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to maintain a sequential numbering system for scheduling payments to be made by the disbursing office. Define different schedule number ranges for different payment types, such as travel schedules, transportation schedules, payroll schedules, vendor schedules, etc. Generate appropriate and unique schedule numbers for the payments scheduled for disbursement.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-12			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Execute Payments	09.04.033		To support the Disbursing process, the Core financial system must provide automated functionality to generate the reversal of an entire payment schedule or a single payment within a payment schedule based on a single, online action. Generate disbursement-in-transit reversal entries, record the re-established accounts payable, and update related payment records.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-55			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_044
Execute Payments	09.04.035		To support the Disbursing process, the Core financial system must provide automated functionality to capture the TAFS associated with each payment in ECS, SPS and Bulk Vendor/Miscellaneous payment files.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-31			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_045

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.037	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to export National Automated Clearing House Association (NACHA) payment formats for Non-Treasury Disbursing Officers (DOs).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-22		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Execute Payments	09.04.038	D	This requirement was moved to 09.07.065, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.039	D	This requirement was moved to 09.07.066, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.040		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in TFM-6-8500, Cash Forecasting Requirements.	Source: I TFM Part 6, Ch 8500; Source Date: 4/1/1996; Source Number: Sec 8530 and 8535 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-16			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_049

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.041	D	Deleted: If a disbursing system uses the Treasury's Secure Payment System (SPS), to support the Disbursing process, the Core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's SPS containing up to the limit of 60 payments per schedule (for non-summary schedules).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-30			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_050
Execute Payments	09.04.042		To support the Disbursing process, the Core financial system must provide automated functionality to notify vendors of payments that have been offset by credit memos. Specify the invoice number, invoice amount, offset amount, payment amount and payment date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-53		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_051
Execute Payments	09.04.043	D	This requirement was moved to 09.07.067, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.044	D	This requirement was moved to 09.07.068, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.045		To support the Disbursing process, the Core financial system must provide automated functionality to select and process warehoused invoices for manual payment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-17		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_054

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.046		To support the Disbursing process, the Core financial system must provide automated functionality to query disbursement data. Parameters include accounting period range, disbursement type(s) to be included. Provide an option to exclude credit card transactions. Result is the total number of payments made on time by disbursement type. Query returns total number of on-time and late payments made based on due date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-38			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_055
Execute Payments	09.04.047		To support the Disbursing process, the Core financial system must provide automated functionality to capture the following additional information for Intra-governmental Payment and Collection (IPAC) transactions: Sender/originator TAS Sender ALC Sender Standard General Ledger (SGL) account Sender BETC Sender DO symbol Sender DUNS number Sender DUNS+4 number Customer/receiver TAS Customer ALC Customer SGL account Customer DUNS number Customer DUNS+4 number Customer BETC Customer Department Code.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_056
Execute Payments	09.04.048		To support the Disbursing process, the Core financial system must provide automated functionality to capture the following additional information with IPAC reclassifications: Original DO symbol Voucher number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-46		Monitor Contract or Order Performance		Execute_Payments_057

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.049		To support the Disbursing process, the Core financial system must provide automated functionality to capture SGL comments with IPAC disbursement and collection transactions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-47			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Execute_Payments_058
Execute Payments	09.04.050	D	Deleted: To support the Disbursing process, the Core financial system must provide automated functionality to export a bulk file in the currently required format for uploading the following interagency transactions to IPAC: • Payment • Collection • Adjustment • Zero dollar • SGL posting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-48			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_059
Execute Payments	09.04.051		To support the Disbursing process, the Core financial system must provide automated functionality to record vendor credit memoranda as accounts receivable or negative accounts payable.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_060
Execute Payments	09.04.052	D	This requirement was moved to 09.07.069, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.053		To add value to the Disbursing process, the Core financial system should provide automated functionality to calculate payments to foreign vendors based on current exchange rates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-57		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_062
Execute Payments	09.04.054	D	Deleted: To add value to the Disbursing process, the Core financial system should provide automated functionality to generate foreign payment file formats, including International Direct Deposit (IDD).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-58			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	
Execute Payments	09.04.055		To support the payment process, the agency's single integrated financial management system must access the contractor's nine digit, numeric TIN and DUNS identification.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 35		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Execute_Payments_064
Execute Payments	09.04.056		To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from Electronic Fund Transfer (EFT).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 35		Monitor Contract or Order Performance		Execute_Payments_065
Execute Payments	09.04.057		To support the payment process, the agency’s single integrated financial management system must provide access to the following information related to an EFT payment • contract number and all associated delivery order numbers or task order numbers (includ	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_136

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.058		To support the payment process, the agency's single integrated financial management system must access the following information related to the contract: contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any) award date; obligating document number (if different from contract number); contractor name and address, including any previous company name(s) used for the particular contract; contract administration office; payment office; product or service description; unit of measure; unit price; extended price; quantity; payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.); payment type (e.g., advance pay, progress pay, or partial pay); accounting information; names of government-designated receiving, certifying, and acceptance officials; variance amount or percentage allowed; and total amount.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 35-36		Monitor Contract or Order Performance		Execute_Payments_067
Execute Payments	09.04.059		To support the payment process, the agency's single integrated financial management system must provide access to a protest decision that resulted in the award of costs.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_068

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.060		To support the payment process, the agency's single integrated financial management system must access the specified duration of land rights acquired.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_069
Execute Payments	09.04.061		To support the payment process, the agency's single integrated financial management system must access any restrictions on the use or convertibility of general property, plant and equipment (PP&E) acquired, e.g., land donated to an agency for its use with the provision that if the agency ceases operations at that location, the land would revert back to the donor.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_070
Execute Payments	09.04.062		To support the payment process, the agency's single integrated financial management system must provide access to the following required information associated with the payment for PP&E acquired under lease lease agreement and terms; amount of lease; and discount rate (if a lease).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_071
Execute Payments	09.04.063		To support the payment process, the agency's single integrated financial management system must access the costs and asset identifier(s) associated with the cleanup of PP&E.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_072

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.064		To support the payment process, the agency's single integrated financial management system must access the asset identifier and/or project/program code and asset category (e.g., national defense assets, multi-use heritage assets, and investments in non-Federal property) associated with the payment.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_073
Execute Payments	09.04.065		To support the payment process, the agency's single integrated financial management system must access the following information associated with acquisitions related to software development total acquisition costs by line item description of phase (e.g., completion of conceptual formulation, design, and testing); transaction purpose (e.g., acquisition, data conversion, or repair); asset identifier or associated project/program; and elements of products and services acquired, e.g., training, licenses, and manuals.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_074
Execute Payments	09.04.066		To support the payment process, the agency's single integrated financial management system must access assignment of claim information, as in the case of a bankruptcy or court ordered restructuring, to ensure payment is made in accordance with the assignment.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_075
Execute Payments	09.04.067		To support the payment process, the agency's single integrated financial management system must access the contract terms regarding delivery or constructive delivery.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37		Monitor Contract or Order Performance		Execute_Payments_076

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.068		To support the payment process, the agency's single integrated financial management system must access the advance/prepayment terms associated with a contract financing agreement.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37		Monitor Contract or Order Performance		Execute_Payments_077
Execute Payments	09.04.069		To support the payment process, the agency's single integrated financial management system must provide access to the bill, invoice, or written request for payment.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_078

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.070		To support the payment process, the agency's single integrated financial management system must access the following proper invoice information name and address of contractor; contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); description of products or services for each item; quantity for each item; unit of measure for each item; unit price for each item; extended price for each item; total invoice amount; shipping terms; payment terms; name and address of contractor official to whom payment is to be sent; name, title, phone number, and mailing address of person to notify if invoice is defective; invoice date; invoice receipt date; proper invoice date; proper invoice receipt date; transportation costs; prompt payment terms; vendor invoice number; and proper invoice acceptance date.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37-38		Monitor Contract or Order Performance		Execute_Payments_079
Execute Payments	09.04.071		To support the payment process, the agency's single integrated financial management system must provide an indicator to mark whether an invoice has been paid (including Treasury schedule and trace number).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 38		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_080

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.072		To support the payment process, the agency's single integrated financial management system must access the estimated cost of work completed by a contractor for facilities or equipment constructed or manufactured by contractors in accordance with contract specifications.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 38		Monitor Contract or Order Performance		Execute_Payments_081
Execute Payments	09.04.073		To support the payment process, the agency's single integrated financial management system must access the following information from the receiving report contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); description of products delivered or services performed; quantity of items delivered; unit of measure; date products delivered, or dates from/to services performed; date products received; and signature, printed name, phone number, and mailing address of receiving official.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 38-39		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_082

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.074		To support the payment process, the agency's single integrated financial management system must access the following acceptance information contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); product or service description; unit of measure; delivery/performance schedule; quantities accepted; quantity rejected; date rejected (returned); date products delivered or dates from/to services performed; receipt date; acceptance of products and services date; progress payment approval date; signature (or electronic alternative) of acceptance official; name, title, phone number, and mailing address of acceptance official; and interest calculation date in accordance with Title 5, Part 1315 of the Code of Federal Regulations (CFR).	Source: CFR Title 5, Part 1315; Source Date: 5/1/2009; Source Number: 1315.10 Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 39		Monitor Contract or Order Performance		Execute_Payments_083
Execute Payments	09.04.075		To support the payment process, the agency's single integrated financial management system must access the following information associated with final acceptance at closeout relative to final payment date of acceptance; evidence of performance (e.g., receiving report approved by designated official); and receipt of products and services.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 39		Monitor Contract or Order Performance		Execute_Payments_084

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.076	D	This requirement was moved to 09.07.070, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.077		To support the payment process, the agency's single integrated financial management system must access the acquisition cost of each item and the proper accounting classification.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40		Monitor Contract or Order Performance		Execute_Payments_086
Execute Payments	09.04.078		To support the payment process, the agency's single integrated financial management system must provide evidence of performance indicator if payment was made prior to performance in accordance with the fast or advance payment clause.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_087
Execute Payments	09.04.079		To support the payment process, the agency's single integrated financial management system must provide access to information on the history of contractor deficiencies to determine if fast pay abuse exists.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40		Monitor Contract or Order Performance		Execute_Payments_088

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.080		To support the payment process, the agency's single integrated financial management system must access the contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); contractor invoice number; total invoice amount; and name and address of contractor official to whom payment is to be sent.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40		Monitor Contract or Order Performance		Execute_Payments_089
Execute Payments	09.04.081	D	This requirement was moved to 09.07.071, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.082	D	This requirement was moved to 09.07.072, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.083	D	This requirement was moved to 09.07.073, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.084	D	This requirement was moved to 09.07.074, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Execute Payments	09.04.085		To support the payment process, the agency's single integrated financial management system must provide the ability to make payment without an invoice based on the contract schedule of payment.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_094
Execute Payments	09.04.086	D	This requirement was moved to 03.01.066, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.087		To support the payment process, the agency's single integrated financial management system must provide the capability to flag payments for accelerated/special processing.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_096
Execute Payments	09.04.088		To support the payment process, the agency's single integrated financial management system must identify project(s) associated with a payment.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Monitor Contract or Order Performance		Execute_Payments_097
Execute Payments	09.04.089		To support the payment process, the agency's single integrated financial management system must match receipt, acceptance and payment to funding source(s) in accordance with contract.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Monitor Contract or Order Performance		Execute_Payments_098

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.090		To support the payment process, the agency's single integrated financial management system must provide the total amount paid and the amount of funds remaining for each contract, delivery order, task order, and BPA call.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_099
Execute Payments	09.04.091	D	This requirement was moved to 09.07.075, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.092	D	This requirement was moved to 09.07.076, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.093		To support the payment process, the agency's single integrated financial management system must permit payment without evidence of performance (for contract financing, including advance payments and commercial contract financing).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_102

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.094		To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the payment is for a commercial purchase card issuer.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_103
Execute Payments	09.04.095		To support the payment process, the agency's single integrated financial management system must permit payment to commercial purchase card issuers prior to evidence of receipt or performance.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_104
Execute Payments	09.04.096	D	This requirement was moved to 09.07.077, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.097		To support the payment process, the agency's single integrated financial management system must access the following information for Intragovernmental payment and collection (IPAC) transactions ALC contact; contact telephone number; contact email address; originating ALC; customer ALC; amount; obligating document number; PO number; invoice number; pay flag; quantity; unit price; unit of issue; sender Treasury account symbol (e.g., appropriation); and receiver department code.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41-42			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_106

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.098		To support the payment process, the agency's single integrated financial management system must Access the following information for IPAC adjustment transactions ALC contact; contact telephone number; contact email address; originating ALC; customer ALC; amount; original IPAC document reference number; original date accomplished; and original accounting date.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 42			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_107
Execute Payments	09.04.099		To support the payment process, the agency's single integrated financial management system must access the following information for IPAC zero-dollar transactions ALC contact; contact telephone number; contact email address; originating ALC; and customer ALC.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 42			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_108
Execute Payments	09.04.100		To support the payment process, the agency's single integrated financial management system must provide access to the following information for purchase card payments: card number; accounting data associated with card number; FY; appropriation/Treasury fund symbol; organization code; cost center; object class; project code; program code; and individual name/office name of cardholder.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 42-43			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Execute_Payments_007
Execute Payments	09.04.101	D	This requirement was moved to 09.07.078, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.102	D	This requirement was moved to 09.07.079, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.103	D	This requirement was moved to 09.07.080, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.104		To support the payment process, the agency's single integrated financial management system must verify that electronic payments are within the maximum amount specified in the Treasury Financial Manual (TFM).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_011
Execute Payments	09.04.105		To support the payment process, the agency's single integrated financial management system should capture vendor information required when registering with the CCR and track activity by CCR identifier (will become mandatory upon issuance of government wide implementing standard requirements).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_012
Execute Payments	09.04.106		To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is registered through the CCR (will become mandatory upon issuance of government wide implementing standard requirements).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.107		To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is exempt from registering through the CCR (will become mandatory upon issuance of government wide implementing standard requirements).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_014
Execute Payments	09.04.108		To support the payment process, the agency's single integrated financial management system should provide the ability to produce aged accounts payable information.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Maintain Accounts Payable Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_015
Execute Payments	09.04.109		To support the payment process, the agency's single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_016
Execute Payments	09.04.110		To support the payment process, the agency's single integrated financial management system should access the following optional data elements of the contract line item number; and estimated completion date.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_017
Execute Payments	09.04.111	D	This requirement was moved to 09.07.081, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.112	D	This requirement was moved to 09.07.082, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.113	D	Deleted: To support the payment process, the agency's single integrated financial management system should allow contracting staff to determine whether a contractor is a first-time contractor or abuser of fast pay (so that contracting can determine whether or not to include a fast pay clause).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_020
Execute Payments	09.04.114		To support the payment process, the agency's single integrated financial management system should enable electronic receiving report processing, submission of invoices, approval and signatures, and notification alerts for pending actions.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_021
Execute Payments	09.04.115	D	This requirement was moved to 09.07.083, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.116		To support the payment process, the agency's single integrated financial management system should provide the ability to "forward" or make available the invoice data to others outside the finance office (receiving and accepting personnel, contracting office personnel) for receipt and acceptance sign-offs on-line.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_023

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.117		To support the payment process, the agency's single integrated financial management system should record or recognize if invoiced quantities exceed, match or are less than contract quantities, and keep track of quantities yet to be invoiced/received.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_024
Execute Payments	09.04.119	D	Deleted: All components of an agency's integrated financial management system must provide complete, accurate, and prompt payment of payment requests.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 59				
Execute Payments	09.04.120		The system must have the functionality to submit payments for the following invoices and vouchers only after ACO approval: 1. Completion vouchers under cost-plus fixed-fee or other cost-reimbursement contracts. 2. Vouchers and invoices for termination costs under supplemental agreements unless the termination modification specifies the costs to be paid. 3. Completion vouchers under T&M and LH contracts. 4. Invoices for progress payments under fixed-price type contracts. 5. Vouchers and invoices where the contract requires approval by the ACO before payment. 6. Invoices for the release of "withhold" amounts previously instituted by the ACO. 7. Any payment request where a disbursing officer requires an ACO signature.		Source: DoDFMR Vol 10, Ch 08; Source Date: 12/1/2009; Source Number: 080404.E	Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Maintain_and_Update_Payee_Information_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.121	D	This requirement was moved to 09.07.084, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Execute Payments	09.04.122		The restrictions of FAR 32.906 prohibiting early payment do not apply to invoice payments made to small business concerns. However, contractors shall not be entitled to interest penalties if the Government fails to make early payment.		Source: DFARS; Source Date: 4/11/2011; Source Number: 232.906 ii			Execute_Payments_110
Execute Payments	09.04.123	A	**The system shall provide functionality to allow authorized users take an administrative offset (that include appropriate administrative charges) against payment amounts due the contractor that is indebted to the government, when the name and tax identification number (TIN) of a payee match the name and TIN of a debtor and all other requirements for administrative offset have been met.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-51	Source: DoDFMR Vol 10, Ch 18; Source Date: 12/1/2010; Source Number: 180502			Execute_Payments_111
Execute Payments	09.04.124	A	**The system shall provide the capability to re-entitle payment requests that were modified, cancelled, and/or put on hold.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04				Execute_Payments_131
Execute Payments	09.04.125	A	**The system shall provide a capability to withhold amounts otherwise due to the contractor in accordance with the contract Withholding Clause (DFARS 252.227-7030).**		Source: DoDFMR Vol 10, Ch 08; Source Date: 12/1/2009; Source Number: 080402.C□Source: DFARS 252.227; Source Date: 3/1/2000; Source Number: 7030			Execute_Payments_112

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.126	A	**The system shall schedule payments in the currency billed unless the payee is located in a restricted country, or in an excess or near-excess currency country.**	Source: I TFM 4-2000; Source Date: 2/1/1999; Source Number: Para 2065.30 Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25				Execute_Payments_113
Execute Payments	09.04.127	A	**The system shall allow an authorized user to modify the method of payment, when the payment office loses the ability to release payment by EFT.**	Source: FAR 32.11; Source Date: 5/18/2012; Source Number: 03 (a) Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-01				Execute_Payments_114
Execute Payments	09.04.128	A	**The system shall provide automated functionality to pay Grants and Cooperative Agreements within 7 days after receipt of the recipient's request at the administering office whenever electronic commerce is used.**	Source: CFR Title 32 Ch 1; Source Date: 7/1/2004; Source Number: 32.21	Source: DoDFMR Vol 10, Ch 19; Source Date: 3/1/2010; Source Number: 190404.A			Execute_Payments_115
Execute Payments	09.04.129	A	**The system shall have the capability to automatically re-entitle (process) any payment request against an order which contained canceled funds for which current funds have been obligated.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-56 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04				Execute_Payments_132

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.130	A	**The system shall schedule payments falling due on weekends, federal holidays or agency excluded dates for the following business day.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-06	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070206 E			Execute_Payments_116
Execute Payments	09.04.131	A	**The system shall provide automated functionality to apply appropriate fiscal year funds for accrued interest and penalties (interest penalties will be charged to the fiscal yr(s) in which they accrue).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-11	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070209			Execute_Payments_117
Execute Payments	09.04.132	A	**The system shall be able to recalculate all or specified previous progress payment liquidation based on change of liquidation rates. This applies when a modification is done changing the liquidation rate.**	Source: FAR 32.503; Source Date: 5/18/2012; Source Number: 9	Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100402.A.1			Execute_Payments_118
Execute Payments	09.04.133	A	**The system shall provide automated functionality to capture and update the Treasury interest rate.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-09	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070208.B			Execute_Payments_119
Execute Payments	09.04.134	A	**The system shall provide automated functionality to release the payment of invoices to the vendor when all Not Separately Priced (NSP) item(s) have been delivered and accepted.**		Source: DFARS 252.204; Source Date: 3/1/2010; Source Number: 7002□Source: DFARS 204.71; Source Date: 9/20/2001; Source Number: 7104-1(B)(3)(IV)			Execute_Payments_120

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.135	A	**The system shall provide the capability to prevent accrual of interest penalties exceeding 360 days.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-08	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070208.B			Execute_Payments_121
Execute Payments	09.04.136	A	**The system shall provide automated functionality to apply the interest rate in effect on the first day to the entire period of interest accrual.**		Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070208 B			Execute_Payments_122
Execute Payments	09.04.137	A	**The system shall provide automated functionality to ensure that payments are made no earlier than seven days prior of the payment period for all payments**		Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070206			Execute_Payments_123
Execute Payments	09.04.138	A	**The system shall provide automated functionality to compute discounts on mandatory withheld funds when these amounts are released for payment if previous payments were paid within the discount terms. The discount period for the released payment will begin when the entitlement office receives notification of the release.**		Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301.F.3			Execute_Payments_124
Execute Payments	09.04.139	A	**The system shall provide the capability to split invoice payments when discounts are offered by line item.**		Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301.F.5			Execute_Payments_125

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.140	A	**In the event the invoice/payment request is subject to funds canceling at fiscal year end, the system shall allow payment prior to the scheduled due date. The payment has a scheduled due date of Oct. 8, 2XXX, the system should allow payment on or before Sep. 30, of the current year.**		Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070202			Execute_Payments_134
Execute Payments	09.04.141	A	**The system shall provide the capability to pay GSA Motor Pool payment requests within 30 days of the billing date.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100204 F 4			Execute_Payments_126
Execute Payments	09.04.142	A	**The system shall provide the capability to process GSA Federal Telecommunication Services (FTS) within 15 days after receipt of the GSA payment request**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100204 F 5			Execute_Payments_127
Execute Payments	09.04.143	A	**The system shall provide the capability to identify invoices / payment requests for services provided by the Government Printing Office (GPO). The invoice may be used to support payment instead of a receiving report certification, subject to later adjustment when required.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100205 B			Execute_Payments_128

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Execute Payments	09.04.144	A	**The system shall provide the capability to accrue interest on interim payments (e.g., cost vouchers) under cost-reimbursement service contracts awarded on or after Dec. 15, 2000. Unless stated differently in the contract, the payment due date for interim payments under cost-reimbursement service contracts will be 14 days after the date of receipt of a properly approved invoice; however, for purposes of computing late payment interest penalties that may apply, the due date for making interim payments on cost-reimbursement contracts for services is 30 days after the date of receipt of a proper invoice.**		Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070203.C.1.a			Execute_Payments_129
Execute Payments	09.04.145	A	**The system shall provide the capability to pay interim payments against cost-reimbursement service contract as early as 14 days after receipt of invoice.**	Source: CFR Title 5 1315; Source Date: 5/1/2009; Source Number: 1315.5 (d)	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070206 B			Execute_Payments_130
Confirm and Follow-up on Payments	09.05.003	D	Deleted: To support the Payment Confirmation process, the Core financial system must provide automated functionality to update payments with paid schedule number, confirmed date, and check number or trace number upon receipt of confirmation data from the Government Online Accounting Link System (GOALS) II Information Access System (IAS) Regional Financial Center (RFC) Agency Link.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-03		Monitor Contract or Order Performance		Confirm_And_Followup_On_Payments_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.004	D	This requirement was moved to 09.07.085, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Confirm and Follow-up on Payments	09.05.012		To support the Payment Confirmation process, the Core financial system must provide automated functionality to liquidate individual disbursement-in-transit transactions and record confirmed disbursements upon receipt of payment confirmation from the Government Online Accounting Link System (GOALS) II Information Access System (IAS) Regional Financial Center (RFC) Agency Link.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Confirm_And_Followup_On_Payments_007
Confirm and Follow-up on Payments	09.05.013		To support the Disbursing process, the Core financial system must provide automated functionality to record transactions to reflect disbursement activity initiated by other agencies and recorded in Intra-governmental Payment and Collection (IPAC).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-49			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Confirm_And_Followup_On_Payments_008
Confirm and Follow-up on Payments	09.05.014	D	Deleted: To support the Payment Confirmation process, the Core financial system must provide automated functionality to assign check numbers to individual payment records when a payment schedule has multiple check ranges or a break in check numbers.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-06		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_009

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.015		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate IRS Forms 1099-MISC, 1099-INT and 1099-G in accordance with IRS regulations and in current IRS acceptable format, including hard copy and electronic form (i.e., bulk file). For example, produce an IRS Form 1099-MISC for payments of $600 or more to a sole proprietor for services rendered.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-06		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_010
Confirm and Follow-up on Payments	09.05.016	D	Deleted: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import the Agency Confirmation Report (ACR) support listing from the GOALS II/IAS RFC Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-01		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_011
Confirm and Follow-up on Payments	09.05.017	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture the TAS/BETC on all transactions that impact the FBWT and are reported through the Government wide Accounting (GWA) system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-09		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_012
Confirm and Follow-up on Payments	09.05.018		To support the Payment Confirmation process, the Core financial system must provide automated functionality to import payment confirmation data from the GOALS II/IAS RFC Agency Link.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-01		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_013

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Confirm and Follow-up on Payments	09.05.019	D	Deleted: To add value to the Payment Follow-Up process, the Core financial system should provide automated functionality to generate e-mail notification to employees of travel payments made by disbursing offices.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-10		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_014
Confirm and Follow-up on Payments	09.05.020		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate the Unmatched Invoice Document Lines Report. Result is a list of selected invoice document numbers with document lines not matched to obligations, receipts, and/or acceptance, as required by the matching terms of the obligation (2, 3 or 4-way matching). Report the following information for each invoice document listed: Vendor number and name Invoice number Invoice date Invoice receipt date Invoice amount Referenced obligation number Document number Document line number(s) Document line amount(s) Document line accounting classification Unmatched document(s) (obligation, receipt and/or acceptance) Age, in days, that invoice document line has been unmatched. Sorting options include document number, vendor number, vendor name, accounting classification and unmatched age.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-04		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Confirm_And_Followup_On_Payments_015

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.023	D	Deleted: To support the Payment Confirmation process, the Core financial system must provide automated functionality to assign check numbers to individual payments, based upon the payment schedule's check range received from the GOALS II IAS RFC Agency Link.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-04		Process Collection Voucher and Deposit		Confirm_And_Followup_On_Payments_016
Confirm and Follow-up on Payments	09.05.024	D	Deleted: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the ACR support listing with amounts recorded in the agency's general ledger by schedule number and accounting period. The accounting period is the fiscal month and year used for financial reporting purposes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-02		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Confirm_And_Followup_On_Payments_017
Confirm and Follow-up on Payments	09.05.025	D	Deleted: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL/ACR Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: • Items on the ACR listing and not in the agency's general ledger • Items on the ACR listing for a different amount than in the agency's general ledger • Items in the agency's general ledger and not on the ACR listing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-03		Process Contract Clauses	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.027	D	Deleted: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import IPAC support listing from the GOALS II/IAS to facilitate reconciliation of agency recorded IPAC transactions with Treasury.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-04		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_020
Confirm and Follow-up on Payments	09.05.029		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare IPAC transactions on the IPAC support listing with IPAC transactions recorded in the agency's general ledger.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-05		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Confirm_And_Followup_On_Payments_022
Confirm and Follow-up on Payments	09.05.030		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the General Ledger (GL)/IPAC Discrepancy Report. Parameter is the accounting period. Result is report including document reference number (from IPAC Support Listing), dollar amount, and audit date or transaction date of: Items on the IPAC support listing and not in the agency's general ledger Items on the IPAC support listing for a different amount than in the agency's general ledger Items in the agency's general ledger and not on the IPAC support listing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-06		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_023

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS								DFAS 7900.4-M, Vol. 09
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Confirm and Follow-up on Payments	09.05.031		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query payment data. Parameter is accounting period range. Result is number of payments and percent of total by payment method (EFT vs. check).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-03		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_024
Confirm and Follow-up on Payments	09.05.032		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate a report of payment vouchers past their due date, as of current system date. List the selected payment vouchers with the following information: Payment voucher number Referenced obligation number Vendor invoice number Vendor number and name Invoice date Invoice amount Invoice due date Number of days late. Sort options include number of days late and vendor number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-05				Confirm_And_Followup_On_Payments_025
Confirm and Follow-up on Payments	09.05.033		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query IRS 1099-MISC information. Parameters include calendar year, vendor name (legal or Doing Business As (DBA)), TIN and DUNS+4 number. Result is details supporting IRS 1099-MISC reporting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-08		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.034		To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query payments data. Identify a sample of payments for review based on agency-defined sampling criteria and the date(s) of payment. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR Part 1315.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-09 Source: CFR Title 5, Part 1315; Source Date: 5/1/2009; Source Number: 1315.9		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_027
Confirm and Follow-up on Payments	09.05.035		To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain GWA Reporter Categories.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-05		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_028
Confirm and Follow-up on Payments	09.05.036		To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define the GWA Reporter Category for GWA reporter ALCs as IPAC Only CA $HLINK II Only Treasury Disbursing Office (TDO) Payments Only IPAC and CA$HLINK II IPAC and TDO Payments TDO Payments and CA$HLINK II, or IPAC, CA$HLINK II and TDO Payments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-06		Capture Collection Information		Confirm_And_Followup_On_Payments_029
Confirm and Follow-up on Payments	09.05.037	D	Deleted: If the disbursing system uses check numbers assigned by the Treasury Department, to support the Payment Confirmation process, the Core financial system must provide automated functionality to correct system-assigned check numbers on payment records that do not match the actual check number assigned by Treasury.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBB-05				Confirm_And_Followup_On_Payments_030

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.038	A	**The system shall provide automated functionality for an authorized user to electronically certify a Voucher.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-04	Source: DoDFMR Vol 10, Ch 17; Source Date: 5/1/2012; Source Number: 170204			Confirm_And_Followup_On_Payments_038
Confirm and Follow-up on Payments	09.05.039	A	**To support the Disbursing process, the Core financial system must provide automated functionality to generate totals by Treasury Appropriation Fund Symbol (TAFS) on each Electronic Certification System (ECS) and Secure Payment System (SPS) payment file.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-32				Execute_Payments_004
Confirm and Follow-up on Payments	09.05.040	A	**The system shall allow the receipt and acceptance to be recorded against a previously disbursed Fast Pay invoice. No additional processing will be initiated under this condition.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 1005			Confirm_And_Followup_On_Payments_031
Confirm and Follow-up on Payments	09.05.041	A	**The system shall provide automated functionality to initiate collection action after 45 days when (from the initial follow up letter) receipt/acceptance has not been received for Fast Pay payments made.**		Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201 L□Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 1005			Confirm_And_Followup_On_Payments_032
Confirm and Follow-up on Payments	09.05.042	A	**To support the accounts payable and invoice processes, the system shall provide the capability to write-off (adjustment) accounts payable entries when no invoice has been received, after more than six years since the date of acceptance by the Government.**		Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090202 C			Confirm_And_Followup_On_Payments_033

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS								DFAS 7900.4-M, Vol. 09
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Confirm and Follow-up on Payments	09.05.043	A	**To support the payment process, the system shall have the capability to receive a payment error notifications from the disbursing system. This includes, for example, receiving notifications for returned/undelivered checks and/or EFT returns.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-12 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-04				Confirm_And_Followup_On_Payments_034
Confirm and Follow-up on Payments	09.05.045	A	**The Core financial system must provide automated functionality to generate contract activity reports.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FMF-03				Confirm_And_Followup_On_Payments_039
Confirm and Follow-up on Payments	09.05.046	A	**To support the contract entitlement process, the core financial system must provide automated functionality to generate a letter or e-mail requesting an invoice from the contractor for any accounts payable when not receiving an invoice within 180 days from the date of acceptable final performance.**		Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090202.B			Confirm_And_Followup_On_Payments_035
Confirm and Follow-up on Payments	09.05.047	A	**To support the contract entitlement process, the core financial system must provide automated functionality to generate a follow-up letter or e-mail to the vendor requesting an invoice for goods or services that has acceptable final performance. This request is to be sent 60 days after the initial letter.**		Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090202.B			Confirm_And_Followup_On_Payments_036

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	09.06.016		To support the closeout process, the agency's single integrated financial management system must provide a receiving report containing a final indicator, with acceptance acknowledged by a designated agency official including: contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); date of receipt; date of acceptance; and final acceptance indicator.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 48		Monitor Contract or Order Performance		Accounts_Payable_Reporting_013
Reporting	09.06.017		To support the closeout process, the agency's single integrated financial management system must access or provide evidence that the contractor's final invoice has been submitted.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 49			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Reporting_014
Reporting	09.06.018		To support the closeout process, the agency's single integrated financial management system must provide evidence that a final invoice payment has taken place with the following: final payment indicator (including any resolution of contract withholds); invoice number; and total amount paid.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 49			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Reporting_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	09.06.019		To support the closeout process, the agency's single integrated financial management system must where excess funds have been identified, provide the document number under which the funds were obligated, the amount of the de-obligation, and the date of the de-obligation.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 49			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Reporting_016
Reporting	09.06.020		To support the closeout process, the agency's single integrated financial management system should provide an accounting document number.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 49		Execute Contract Closeout	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Accounts_Payable_Reporting_017
Reporting	09.06.021		To support the closeout process, the agency's single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 49			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Reporting_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	09.06.023		Based on the report requirements established in the participation agreement with the network bank, reports of the merchant's plastic card activity will be made available electronically by the network bank to the participating DoD activity (merchant). The summary will detail dates of deposits, dollar amounts of deposits, number of transactions processed, adjustment charges, and chargebacks. This report shall be used to reconcile any differences which may occur between the report and entries into the accounting system. The report shall also be reconciled with the Cash Collection Voucher (Department of Defense (DD) Form 1131), submitted to the DO or DDO, and Standard Form (SF) 215 information posted in the Transaction Reporting System (TRS) and/or CA$HLINK II.		Source: DoDFMR Vol 5,; Source Date: 6/1/2011; Source Number: Ch 24, 240204			Accounts_Payable_Reporting_020
Reporting	09.06.024	A	**The system shall provide a capability to process an SF1081 to correct an interfaced transaction (e.g., Treasury appropriation and station errors).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-02	Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 100201.B.2			Accounts_Payable_Reporting_021
Reporting	09.06.026	A	**The system shall have the capability to identify all obligations to current appropriations that were previously charged or would have otherwise been chargeable to a canceled appropriation.**		Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2012; Source Number: 100201.G.3 Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2012; Source Number: 100201.F			Accounts_Payable_Reporting_022

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounts Payable Certifying Officer Legislation	09.07.001	A	**The system shall provide a capability to suspend invoices citing a Closed Account (closed appropriation).**		Source: DoDFMR Vol 04, Ch 09; Source Date: 8/1/2009; Source Number: 090201.O Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2012; Source Number: 100213.C			Accounts_Payable_Certifying_Officer_Legislation_001
Accounts Payable Certifying Officer Legislation	09.07.002	A	**The system shall provide the capability to systemically apply contract payment terms and conditions based on FAR and DFAR clauses.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-01	Source: DoDFMR Vol 10, Ch 08; Source Date: 12/1/2009; Source Number: 080402.C.2			Accounts_Payable_Certifying_Officer_Legislation_002
Accounts Payable Certifying Officer Legislation	09.07.003	A	**The system shall provide automated functionality to reduce amount of payment request for unauthorized freight charges (FOB Destination).**		Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130601.B Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130601			Accounts_Payable_Certifying_Officer_Legislation_003
Accounts Payable Certifying Officer Legislation	09.07.004	A	**The system shall provide automated functionality to pay freight charges on contracts marked as FOB Origin without documentation if withn the dollar threshold on the contract.**		Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130601. A			Accounts_Payable_Certifying_Officer_Legislation_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.005	A	**The system shall provide the capability for an authorized user to release the invoice for payment after validation of the existence of evidence of prepaid transportation freight charges.**		Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 130602 Source: DoDFMR Vol 10, Ch 13; Source Date: 6/1/2011; Source Number: 13201.E			Accounts_Payable_Certifying_Officer_Legislation_005
Accounts Payable Certifying Officer Legislation	09.07.007	A	**The system shall have the capability to pay late payment penalties for utility payments when imposed.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-08	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070201.C			Accounts_Payable_Certifying_Officer_Legislation_006
Accounts Payable Certifying Officer Legislation	09.07.008	A	**The system shall provide automated functionality to compute offered discount on gross amount of the invoice less taxes or freight that is listed separately.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-07	Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301.F.1			Accounts_Payable_Certifying_Officer_Legislation_007
Accounts Payable Certifying Officer Legislation	09.07.009	A	**The system shall provide automated functionality to determine that no discount should be taken on the progress payment liquidation portion of the invoice when, the discount is offered for the first time on an invoice and the contract does not contain a discount clause.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-07	Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301.G.4			Accounts_Payable_Certifying_Officer_Legislation_008
Accounts Payable Certifying Officer Legislation	09.07.010	A	**The system shall provide automated functionality to determine, after a progress payment has been made, that the discount should still be taken on any part of delivery payments applied in liquidation of progress payments.**		Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301 G			Accounts_Payable_Certifying_Officer_Legislation_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.012	A	**The system shall provide automated functionality to capture actual and constructive acceptance dates, in order to correctly calculate the valid Prompt Payment due date.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 37	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070203.C.3			Accounts_Payable_Certifying_Officer_Legislation_010
Accounts Payable Certifying Officer Legislation	09.07.014	A	**The system shall provide automated functionality to prevent new obligations against expired appropriations.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-11	Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2012; Source Number: 100201.A			Accounts_Payable_Certifying_Officer_Legislation_011
Accounts Payable Certifying Officer Legislation	09.07.015	A	**The system shall provide automated functionality to prevent new obligations against canceled appropriations.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FME-11	Source: DoDFMR Vol 03, Ch 10; Source Date: 6/1/2012; Source Number: 100102.B			Accounts_Payable_Certifying_Officer_Legislation_012
Accounts Payable Certifying Officer Legislation	09.07.018	A	**The system shall have the capability to release payment of invoices previously on hold upon receipt of modification ratifying name change request (Novation Agreement).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-05 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-23	Source: DoDFMR Vol 10, Ch 03; Source Date: 9/1/2011; Source Number: 0303			Accounts_Payable_Certifying_Officer_Legislation_013
Accounts Payable Certifying Officer Legislation	09.07.019	A	**The system shall provide automated functionality to make payments within 15 days after receipt of the invoice for Fast Payment contracts.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-01	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070203.C.1.b			Accounts_Payable_Certifying_Officer_Legislation_014
Accounts Payable Certifying Officer Legislation	09.07.020	A	**The system shall not calculate interest before the normal payment due date even if the company is a small business and the "earliest possible" date falls before the due date.**		Source: DFARS Subpart 232.9; Source Date: 4/1/2011; Source Number: 06 (a) (ii)			Accounts_Payable_Certifying_Officer_Legislation_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.021	A	**The system shall provide automated functionality to calculate interest beginning on the first day after the due date of the invoice.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-08	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070208			Accounts_Payable_Certifying_Officer_Legislation_016
Accounts Payable Certifying Officer Legislation	09.07.022	A	**The system shall provide automated functionality to calculate interest due in 30 day increments.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-08	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070205 A 1			Accounts_Payable_Certifying_Officer_Legislation_021
Accounts Payable Certifying Officer Legislation	09.07.023	A	**The system shall provide automated functionality to accept discounts offered on an invoice. Whether stipulated in the contract or offered against an invoice, a DoD Component should take the discount if economically justified but only after acceptance has occurred.**		Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020301.A			Accounts_Payable_Certifying_Officer_Legislation_017
Accounts Payable Certifying Officer Legislation	09.07.025	A	**The system shall automatically validate all lines of accounting against the appropriation master table. These are the data elements for validation: 1.Department Code 2.Transfer Department Code (if applicable) 3.Period of Availability Beginning 4.Main Account 5.Sub-Class 6.Sub-Account**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040604			Accounts_Payable_Certifying_Officer_Legislation_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.027	A	**The system shall provide the capability to calculate additional late interest penalty when all of the conditions are met: A. The contractor is owed an interest payment; B. The interest was not paid with the invoice payment to the contractor on the date on which the interest became due; C. The contractor was not paid the interest within 10 days after the date on which the invoice was paid; D. The contractor makes a written request, not later than 40 days after the date on which the payment was made, for the additional penalty; E. The contractor must specifically assert that late payment interest is due under a specific invoice and request payment of any overdue late payment interest penalty: 1) the additional interest penalty shall be equal to one hundred percent (100%) of the original late payment interest penalty; and 2) additional penalty will be no less than $25 and no more than $5,000.**	Source: FAR Subpart 32.9; Source Date: 5/18/2012; Source Number: 32.907 (c)	Source: DoDFMR Vol 10, Ch 07; Source Date: 12/1/2009; Source Number: 070208 C			Accounts_Payable_Certifying_Officer_Legislation_019
Accounts Payable Certifying Officer Legislation	09.07.028	A	**The system shall provide the capability for the manual input and process of miscellaneous payments. Payments will be requested using Standard Form (SF) 1034 (Public Voucher for Purchases and Services Other than Personal) (or substitute electronic version), SF 1164 (Claim for Reimbursement for Expenditures on Official Business), or other approved forms.**		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			Accounts_Payable_Certifying_Officer_Legislation_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.029	A	**To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to capture third-party payee information associated a primary vendor including: • Payee name • Payee point of contact • Payee telephone nu**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_022
Accounts Payable Certifying Officer Legislation	09.07.030	A	**To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent the deactivation of vendors that have unliquidated obligations or unpaid invoices in the system.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-15			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_023
Accounts Payable Certifying Officer Legislation	09.07.031	A	**To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent new obligations that reference inactive or debarred vendors.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-16			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_014

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Accounts Payable Certifying Officer Legislation	09.07.032	A	**To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent new obligation and payment to vendors with expired CCR registrations.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-17			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_015
Accounts Payable Certifying Officer Legislation	09.07.033	A	**To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent the agency from manually updating CCR vendor data for vendors required to register in the CCR.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMA-06		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_026
Accounts Payable Certifying Officer Legislation	09.07.034	A	**To support the Disbursing process, the Core financial system must provide automated functionality to calculate the due date of vendor payments in accordance with 5 CFR Part 1315, including but not limited to the following factors: • Commodity type • Contr**	Source: CFR Title 5, Part 1315; Source Date: 5/1/2009; Source Number: 1315.4 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-01		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.035	A	**To support the Invoicing process the Core financial system must provide automated functionality to record additional shipping and other charges to adjust the payment amount, if they are authorized and within variance tolerances.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-13			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_004
Accounts Payable Certifying Officer Legislation	09.07.036	A	**To support the Disbursing process, the Core financial system must provide automated functionality to calculate multiple due dates when items on an invoice have different payment terms.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-02			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_005
Accounts Payable Certifying Officer Legislation	09.07.037	A	**To support the Disbursing process, the Core financial system must provide automated functionality to calculate whether taking a discount is economically justified as defined in TFM-6-8040.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-07 Source: TFM Part 6, Ch 8000, Sec 8040.40; Source Date: 4/1/2009; Source Number:	Source: DoDFMR Vol 10, Ch 02; Source Date: 11/1/2010; Source Number: 020102	Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_030
Accounts Payable Certifying Officer Legislation	09.07.038	A	**To support the Disbursing process, the Core financial system must provide automated functionality to reduce payments to vendors to satisfy outstanding credit memos. Record the collection for the amount offset and reduce expenditures under the related obligation. If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-51			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_008

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Accounts Payable Certifying Officer Legislation	09.07.039	A	**To support the Disbursing process, the Core financial system must provide automated functionality to calculate amounts to be disbursed, including discounts, interest, and penalties, in accordance with 5 CFR Part 1315. Record USSGL prescribed transactions for discounts taken, and interest, penalties and principal paid.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-08			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_012
Accounts Payable Certifying Officer Legislation	09.07.040	A	**To support the Accounts Payable process, the Core financial system must provide automated functionality to record full or partial receipt and/or acceptance of goods and services by document line item. This is to include the receipt and/or acceptance of partial quantities of goods and services on each document line.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMB-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_029

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.041	A	**To support the Invoicing process the Core financial system must provide automated functionality to match invoices to obligations, receiving reports and acceptance information by document line item and quantity. Perform two-way matching (obligation and invoice, or obligation and receipt), three-way matching (obligation, simultaneous receipt/acceptance and invoice), and four-way matching (obligation, receipt, acceptance and invoice). Prevent the payment of invoices until the matching process is complete.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-08			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_030
Accounts Payable Certifying Officer Legislation	09.07.042	A	**To support the Disbursing process, the Core financial system must provide automated functionality to record ""obligate and pay"" transactions where obligation and payment occur simultaneously.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-42			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_035

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Accounts Payable Certifying Officer Legislation	09.07.043	A	**To support the Disbursing process, the Core financial system must provide automated functionality to generate a payment if the receiver information matches the obligation, under related 2-way matching option.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-14			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_036
Accounts Payable Certifying Officer Legislation	09.07.044	A	**The system must provide the capability to perform a prevalidation process that matches expenditures and obligations for fast pay transactions.**		Source: DoDFMR Vol 10, Ch 10; Source Date: 11/1/2009; Source Number: 1005.D		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_037
Accounts Payable Certifying Officer Legislation	09.07.045	A	**To support the Disbursing process, the Core financial system must provide automated functionality to validate payment terms on invoices against the payment terms on the related obligating documents. Calculate the most advantageous terms, store them on the invoice documents, and use them to calculate the payment due dates and amounts.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-04			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_038

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.046	A	**To support the Invoicing process the Core financial system must provide automated functionality to define the criteria to be used in editing for duplicate vendor invoices, including one or more of the following: agency code, vendor number, vendor account number, vendor TIN, vendor invoice number, invoice date, invoice amount, referenced obligation document number.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-04		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_040
Accounts Payable Certifying Officer Legislation	09.07.047	A	**To support the Accounts Payable process, the Core financial system must provide automated functionality to capture the following additional information on receipt documents (receiving reports): • Receiving official • Dates products were delivered or servi**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMB-04		Receive Collection Receipts		Accounts_Payable_Certifying_Officer_Legislation_040
Accounts Payable Certifying Officer Legislation	09.07.048	A	**To support the Accounts Payable process, the Core financial system must provide automated functionality to capture the following additional information on the acceptance of goods/services: • Acceptance official • Dates products were delivered or services**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMB-05		Establish Accounts Payable	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_041
Accounts Payable Certifying Officer Legislation	09.07.049	A	**To support the Invoicing process the Core financial system must provide automated functionality to validate for duplicate vendor invoices based on the agency-defined editing criteria.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-05		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_053

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.050	A	**To support the Invoicing process the Core financial system must provide automated functionality to validate invoices from registered CCR vendors for the following Central Contractor Registration (CCR) vendor information: • Active status • Vendor name on i**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-06			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Accounts_Payable_Certifying_Officer_Legislation_043
Accounts Payable Certifying Officer Legislation	09.07.051	A	**To support the Invoicing process the Core financial system must provide automated functionality to, at the time of preliminary payment scheduling, validate payments to registered CCR vendors for the following CCR vendor information: • Active status • Vend**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-07		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_044
Accounts Payable Certifying Officer Legislation	09.07.052	A	**To support the Invoicing process the Core financial system must provide automated functionality to process invoices for payment of partial quantities received and accepted.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-09		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_056
Accounts Payable Certifying Officer Legislation	09.07.053	A	**To support the Invoicing process the Core financial system must provide automated functionality to validate that invoice dates that products were delivered or services were performed are within the period of performance dates on the referenced obligation.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-10		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_057

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounts Payable Certifying Officer Legislation	09.07.054	A	**To support the Invoicing process the Core financial system must provide automated functionality to validate that the invoice dates that products were delivered or services were performed are dates for which the products/services have been received and accepted. Prevent the processing of invoices with unmatched dates and the duplicate processing of invoices with matched dates.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMC-11			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_058
Accounts Payable Certifying Officer Legislation	09.07.055	A	**The agency's single integrated financial management system must provide access the following information at time of invoice/payment recorded by card issuing institution • amount; • card number; and • individual name/office of cardholder.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 57		Monitor Contract or Order Performance		Accounts_Payable_Certifying_Officer_Legislation_048
Accounts Payable Certifying Officer Legislation	09.07.056	A	**The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first, exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. In the event there is more than one ACRN asso**		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d4)			Accounts_Payable_Certifying_Officer_Legislation_076
Accounts Payable Certifying Officer Legislation	09.07.057	A	**In the event there is more than one ACRN within a contract line item (i.e. informational sub-line items contain separate ACRNs), the system shall provide automated functionality to make payment using the ACRN with the earliest cancellation date first, exh**		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d5)			Accounts_Payable_Certifying_Officer_Legislation_077

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.058	A	**The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in the previous fiscal year befor**		Source: DFARS; Source Date: 10/1/2009; Source Number: 204.7108 (d9)			Accounts_Payable_Certifying_Officer_Legislation_078
Accounts Payable Certifying Officer Legislation	09.07.059	A	**To support the Disbursing process, the Core financial system must provide automated functionality to identify payments to be disbursed in a particular payment cycle based on their due date. Provide for on-line review and certification by an authorized certifying officer, including the holding of individual payments from inclusion in the payment schedule.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-13			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_001
Accounts Payable Certifying Officer Legislation	09.07.060	A	**To support the Disbursing process, the Core financial system must provide automated functionality to capture prompt payment information required by 5 CFR Part 1315, including discounts taken, discounts lost, and interest paid.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-37			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_003
Accounts Payable Certifying Officer Legislation	09.07.061	A	**To support the Disbursing process, the Core financial system must provide automated functionality to calculate payment amounts and due dates using Treasury rate tables, i.e., Prompt Pay Act Interest rate and Current Value of Funds rate.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-09			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.062	A	**To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query invoice status information. Parameters include: vendor number, vendor name (legal, Doing Business As (DBA) or division), TIN, DUNS number and**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-01			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_052
Accounts Payable Certifying Officer Legislation	09.07.063	A	**To support the Disbursing process, the Core financial system must provide automated functionality to prevent the creation of an EFT (Fedwire, ACH or CTX) payment that does not contain a RTN, bank account number and account type (checking or savings).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-24		Create Electronic Fund Transfer File	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_034
Accounts Payable Certifying Officer Legislation	09.07.064	A	**To support the Disbursing process, the Core financial system must provide automated functionality to validate that invoices selected for payment will not disburse a fund into a negative cash position. Notify the agency of invoices that fail this edit.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-16		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_041
Accounts Payable Certifying Officer Legislation	09.07.065	A	**To support the Disbursing process, the Core financial system must provide automated functionality to distribute the payment of a single invoice to multiple bank accounts.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-19		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_047

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounts Payable Certifying Officer Legislation	09.07.066	A	**To support the Disbursing process, the Core financial system must provide automated functionality to query preliminary payment schedule data. Identify a sample of invoices for certification based on agency-defined sampling criteria and the payment due date. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR Part 1315.**	Source: CFR Title 5, Part 1315; Source Date: 5/1/2009; Source Number: 1315.9(b)Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-18			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_048
Accounts Payable Certifying Officer Legislation	09.07.067	A	**To support the Disbursing process, the Core financial system must provide automated functionality to capture payment terms on obligations that are different than those specified on the associated vendor record.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-03		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_052
Accounts Payable Certifying Officer Legislation	09.07.068	A	**To support the Disbursing process, the Core financial system must provide automated functionality to define the default for recording late payment interest, i.e., to the same accounting classification as the original payment or to another specified accounting classification in the same fund as the original payment.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-11			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_053

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounts Payable Certifying Officer Legislation	09.07.069	A	**To support the Disbursing process, the Core financial system must provide automated functionality to, for payments that reference obligations in cancelled funds, the system must bring forward accounting and non-financial information from the original obligation document to an invoice in the current year.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-56		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_061
Accounts Payable Certifying Officer Legislation	09.07.070	A	**To support the payment process, the agency's single integrated financial management system must provide notification that receipt and acceptance of products/services has occurred, title has passed, terms of the contract have been met, or progress under th**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 39-40		Monitor Contract or Order Performance		Accounts_Payable_Certifying_Officer_Legislation_061
Accounts Payable Certifying Officer Legislation	09.07.071	A	**To support the payment process, the agency's single integrated financial management system must access the name, signature, and phone number of financial approving and certifying officers for a voucher.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_062

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.072	A	**To support the payment process, the agency's single integrated financial management system must access the appropriation or fund symbol for each voucher.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_063
Accounts Payable Certifying Officer Legislation	09.07.073	A	**To support the payment process, the agency's single integrated financial management system must provide partial payment indicator.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_064
Accounts Payable Certifying Officer Legislation	09.07.074	A	**To support the payment process, the agency's single integrated financial management system must provide the ability to recognize, for an invoice, that supplies or services have been received and accepted.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 40			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_065

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.075	A	**To support the payment process, the agency's single integrated financial management system must verify the contracting officer's approval, including amount and accounting information, for a performance-based payment.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_060
Accounts Payable Certifying Officer Legislation	09.07.076	A	**To support the payment process, the agency's single integrated financial management system must permit progress payments in the amount approved by the contracting officer.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_066
Accounts Payable Certifying Officer Legislation	09.07.077	A	**To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the associated contract has a fast payment clause. If yes, the contractor's invoice triggers payment.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 41			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_067
Accounts Payable Certifying Officer Legislation	09.07.078	A	**To support the payment process, the agency's single integrated financial management system must support the following pre-audit verifications • contract number is valid, and payee name is correct; • required administrative authorizations for the procureme**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 43-44		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Accounts_Payable_Certifying_Officer_Legislation_068
Accounts Payable Certifying Officer Legislation	09.07.079	A	**To support the payment process, the agency's single integrated financial management system must verify that the appropriate government officials have signed the appropriate form authorizing payment.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Obtain Payee's Signature	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_069

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS							DFAS 7900.4-M, Vol. 09	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounts Payable Certifying Officer Legislation	09.07.080	A	**To support the payment process, the agency's single integrated financial management system must verify funds availability before making payment.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44		Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_073
Accounts Payable Certifying Officer Legislation	09.07.081	A	**To support the payment process, the agency's single integrated financial management system should access the contract payment method (e.g., payment to be made by purchase card or other non-invoice means, or payment to be made by invoice) which triggers a**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 44			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_070
Accounts Payable Certifying Officer Legislation	09.07.082	A	**To support the payment process, the agency's single integrated financial management system should access the names of individual(s) who must approve the invoice before payment can be made.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_071
Accounts Payable Certifying Officer Legislation	09.07.083	A	**To support the payment process, the agency's single integrated financial management system should provide the ability to compare the electronic invoice data elements (contract/order number, description of items or services, quantity, and price) to the con**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 45			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_072

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounts Payable Certifying Officer Legislation	09.07.084	A	**DoD policy is to assist small business concerns by paying them as quickly as possible after invoices and all proper documentation, including acceptance, are received and before normal payment due dates established in the contract (see 232.906(a)).**		Source: DFARS; Source Date: 4/11/2011; Source Number: 232.903			Execute_Payments_109
Accounts Payable Certifying Officer Legislation	09.07.085	A	**To support the Payment Follow-Up process, the Core financial system must provide automated functionality to maintain a history of the following information for each payment made: • Accounting classification information • Agency Locator Code (ALC) • Treasu**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PME-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service-to-Satisfaction	Accounts_Payable_Certifying_Officer_Legislation_075

ACRONYMS

ACH	Automated Clearing House
ACO	Approving Certifying Officer
ACR	Agency Confirmation Report
ALC	Agency Locator Code
BETC	Business Event Type Code
BPA	Blanket Purchase Agreement
CCD	Cash Concentration or Disbursement
CCD+	CCD Plus Addendum
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CTX	Corporate Trade Exchange
DBA	Doing Business As
DFARS	Defense Federal Acquisition Regulation Supplement
DFAS	Defense Finance and Accounting Service
DO	Disbursing Officer
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DSSN	Disbursing Station Symbol Number
DT/DV	Deposit Ticket/Deposit Voucher
DUNS	Data Universal Numbering System
ECS	Electronic Certification System
FACTS	Federal Agencies' Centralized Trial-Balance System
FAR	Federal Acquisition Regulation
FBWT	Fund Balance with Treasury
FFMIA	Federal Financial Management Improvement Act
FMS	Foreign Military Sales
FRS	Financial Report System
FOMF	Financial Organization Master File
GFRS	Government-wide Financial Reporting System
GL	General Ledger
GOALS	Government Online Accounting Link System
GWA	Government-Wide Accounting
IAS	Information Access System
IDD	International Direct Deposit
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program

LH	Labor Hours
NACHA	National Automated Clearing House Association
NAICS	North American Industry Classification System
PO	Purchase Order
PP&E	Property, Plant, and Equipment
PPD	Prearranged Payment and Deposit
PPD+	Prearranged Payment and Deposit Plus Addendum
RFC	Regional Financial Center
RTN	Routing Transit Number
SFIS	Standard Financial Information Structure
SGL	Standard General Ledger
SFFAS	Statement of Federal Financial Accounting Standards
SP	Secure Payment
SPS	Secure Payment System
T&M	Time and Material
TAS	Treasury Account Symbol
TAS/TAFS	Treasury Account Symbol/Treasury Appropriation Fund Symbol
TDO	Treasury Disbursing Office
TFM	Treasury Financial Manual
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act of 2005
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 10, Travel

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 10 - Travel		
Req ID	**Change Type**	**Reason for Change**
10.01.031	**A**	**New Requirement**
10.01.032	**A**	**New Requirement**
10.01.033	**A**	**New Requirement**
10.01.034	**A**	**New Requirement**
10.01.035	**A**	**New Requirement**
10.01.036	**A**	**New Requirement**
10.01.037	**A**	**New Requirement**
10.01.038	**A**	**New Requirement**
10.02.051	**D**	**Duplicate of 10.02.050**
10.02.053	**A**	**New Requirement**
10.02.054	**A**	**New Requirement**
10.02.055	**A**	**New Requirement**
10.02.056	**A**	**New Requirement**
10.02.057	**A**	**New Requirement**
10.03.012	**A**	**New Requirement**
10.03.013	**A**	**New Requirement**
10.03.014	**A**	**New Requirement**
10.05.001	**C**	**Requirement verbiage updated.**
10.05.009	**A**	**New Requirement**
10.05.010	**A**	**New Requirement**
10.07.015	**C**	**Requirement verbiage updated.**
10.07.016	**A**	**New Requirement**
10.09.017	**C**	**Requirement verbiage updated.**
10.09.055	**A**	**New Requirement**
10.09.056	**A**	**New Requirement**

VOLUME 10 - Travel		
Req ID	**Change Type**	**Reason for Change**
10.09.057	**A**	**New Requirement**
10.09.058	**A**	**New Requirement**
10.09.059	**A**	**New Requirement**
10.09.060	**A**	**New Requirement**
10.09.061	**A**	**New Requirement**
10.09.062	**A**	**New Requirement**
10.10.027	**A**	**New Requirement**
10.10.028	**A**	**New Requirement**
10.10.029	**A**	**New Requirement**
10.10.030	**A**	**New Requirement**
10.10.031	**A**	**New Requirement**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 10, Travel

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 10, Travel

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Travel financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Travel functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Travel financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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TRAVEL INTRODUCTION

The General Services Administration (GSA) and the Office of Personnel Management (OPM) establish travel policies, rules, and regulations for the Federal agencies. The Joint Federal Travel Regulation (JFTR) directly implements travel and transportation entitlements authorized by law for members of the Uniformed Services. The Joint Travel Regulation (JTR) prescribes travel and transportation allowances authorized for DoD civilian employees. The Department of Defense's travel policy and procedures are contained in volume 9 of the DoD 7000.14-R. The Joint Financial Management Improvement Program (JFMIP) has established specific requirements for agencies' systems that process, control, and report on employees' travel. This Volume provides the requisite travel pay related entitlement functional requirements to support the development of finance and accounting systems or modules not travel systems.

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Requirements	10.01.002		The travel system must incorporate the preparation and approval of travel and transportation authorizing documents, including fund certification; preparation and authorization of emergency travel advances; and computation, preparation, and approval of travel vouchers.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 6			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_General_Requirements_001
General Requirements	10.01.003		The travel system must record travel expenses, as they are incurred, in order of precedence (authorization must precede a voucher).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 6			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_002
General Requirements	10.01.004		The travel system must document travel information so that it is easily and readily available for analysis, decision support, operational control management, and external regulatory reports.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 6		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_003
General Requirements	10.01.009		The travel system should provide, effective January 1, 2001, for interfacing with a Travel Management System (TMS), arranging tickets and transportation and processing of claims from vendors related to the travel and transportation documents.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 6		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_005

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Requirements	10.01.010		The travel system should provide an interface to an electronic routing or mail system.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_006
General Requirements	10.01.011		The travel system should provide the capability to support electronic interface with the credit card company.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_007
General Requirements	10.01.012		The travel voucher system should provide for automated point of entry input and be easy to use with adequate direction and prompts to lead the user through the program and collect the necessary information to prepare the voucher.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_008
General Requirements	10.01.013		The travel system must provide appropriate levels of security to protect the integrity of the travel process and the content of the system. Risk assessments should measure whether the benefits gained outweigh the costs necessary to protect the system.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 6			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_009

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Requirements	10.01.014		The travel system must provide the capability to capture required standard data elements contained in the Federal Travel Regulation (FTR). Provide flexibility to accommodate additional data elements necessary to meet agency needs.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11	Source: JTR Vol. 2, Appendix T; Source Date: ; Source Number:		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_010
General Requirements	10.01.015		The travel system must provide for fault-free performance of any data with dates prior to, through, and beyond January 1, 2000.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_011
General Requirements	10.01.016		The travel system must provide for the use of mandated Federal travel charge cards.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_012
General Requirements	10.01.017		The travel system must provide by October 21, 2003, for appropriate electronic authentication technologies to verify the identity of the sender and the integrity of electronic content that satisfies OMB's implementation requirements of the Government Paperwork Elimination Act (GPEA), Public Law 105-277.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_013

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Requirements	10.01.018		The travel system must maintain and send a record of expenses for same day trip of more than 12 hours but less than 24 hours with no lodging to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement. In addition, the system must report and send the employer's matching tax amounts.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 11 and 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_014
General Requirements	10.01.019		The travel system must provide the capability to maintain the order of precedence for executing each travel step (i.e., authorization must precede a voucher, etc.).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_015
General Requirements	10.01.020		The travel system must provide override capability to change the order of precedence of the processing steps to handle unusual travel demands.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_016
General Requirements	10.01.021		The travel system must maintain an adequate separation of duties.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_017

TRAVEL REQUIREMENTS								DFAS 7900.4-M, Vol. 10
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Requirements	10.01.022		The travel system must provide controls to prevent the creation of duplicate travel documents.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11				Travel_General_Requirements_019
General Requirements	10.01.023		The travel system must provide the ability to cite multiple funding sources and the ability to designate travel costs by funding source (e.g., dollar amount, percentage allocation).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11				Travel_General_Requirements_023
General Requirements	10.01.024		The travel system must provide for coding and processing features that will link all phases of travel together (i.e., travel authorization, travel approval, etc.).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11				Travel_General_Requirements_021
General Requirements	10.01.025		The travel system must provide for an audit trail on historical data that identifies input, correction, amendment, cancellation and approval.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11				Travel_General_Requirements_020
General Requirements	10.01.026		The travel system must provide for substantiating lodging expenses and other authorized expenses costing $75 or more in accordance with FTR 301-52.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 11				
General Requirements	10.01.027		The travel system should provide the capability to allow automatic de-obligation on prior year blanket obligations.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12				Travel_General_Requirements_024
General Requirements	10.01.028		The travel system should provide the capability to download travel information from the agency's Travel Management System.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12				Travel_General_Requirements_025
General Requirements	10.01.029		The travel system must provide for verification that authorization exists and that funds are available.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13				Travel_General_Requirements_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Requirements	10.01.030		The system must use the actual amount without rounding when computing TDY mileage, MALT, TLA/TLE and per diem computation. AEA and PMR computations are rounded to the next highest dollar with the par.	Source: JFTRVol1,Ch1,PtA,; Source Date: 5/1/2011; Source Number: paraU1007				Travel_General_Requirements_018
General Requirements	10.01.031	A	**The travel system shall provide the ability for the allowable reimbursements for commonly incurred expenses associated with public or special conveyances use during TDY or PCS travel. (TRAVEL BY TAXICAB, SPECIAL CONVEYANCE, BUS, STREETCAR, SUBWAY OR OTHER PUBLIC CONVEYANCE)**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3400 Pg U3E-1				
General Requirements	10.01.032	A	**The travel system shall provide the ability for CONVERTING KILOMETERS TO MILES One kilometer equals .62 mile. To convert kilometers to miles, multiply the number of kilometers times .62 to give the equivalent number of miles. The equation for this would be Kilometers x .62 miles/km = Miles.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U2610 Pg U2H-2				
General Requirements	10.01.033	A	**The travel system shall provide the ability to prohibit the REGISTERED TRAVELER PROGRAM MEMBERSHIP FEE.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U1060 Pg U1A-11				
General Requirements	10.01.034	A	**The travel system shall provide the ability for GOV'T QTRS USE/AVAILABILITY.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U1045 Pg U1A-8 and U1A-9				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Requirements	10.01.035	A	**The travel system shall provide the ability to process MEAL TICKETS.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U1500 Pg U1D-1				
General Requirements	10.01.036	A	**The travel system shall provide the ability for the REIMBURSEMENT OF DEPARTMENT OF DEFENSE DOMESTIC DEPENDENT SCHOOL BOARD MEMBERS FOR CERTAIN EXPENSES. The SECDEF may provide for reimbursement of a school board member for expenses incurred by the member for travel, transportation, lodging, meals, program fees, activity fees, and other appropriate expenses that the Secretary determines are reasonable and necessary for the performance of school board duties by the member. See Department of Defense Domestic Dependent School Directives. Department of Defense Dependent Elementary and Secondary Schools (DDESS) funds and issues necessary travel authorizations/orders.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U1031 Pg U1A-5				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Requirements	10.01.037	A	**The travel system shall provide the ability for SEPARATE JOURNEYS. When determining payable allowances, travel between any two points in the following categories is computed separately as a separate journey: 1. PDS, 2. TDY station, 3. Passenger port of embarkation (POE), 4. Passenger port of debarkation (POD), 5. First duty station, 6. Last duty station, 7. HOR, 8. HOS, 9. PLEAD, 10. A designated place, 11. A COT leave location, 12. POV loading port/VPC, 13. POV unloading port/VPC, and 14. POV storage facility.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3010 Pg U3A-3 and U3A-4				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Requirements	10.01.038	A	**The travel system shall provide the ability for ACCOMPANIED BAGGAGE TRANSPORTATION. Par. U3015 prescribes transportation authority for accompanied baggage (transported free on a transportation ticket) and excess accompanied baggage. Accompanied baggage in excess of the weight, size, or number of pieces carried free by a transportation carrier is excess accompanied baggage. See APP A definitions of baggage and baggage, accompanied. Excess accompanied baggage limitations are: 1. Does not include pets (see par. U5810-D); and 2. A traveler who purchases an airline tickets to accommodate circuitous or personal convenience travel in conjunction with official travel is not authorized reimbursement for excess baggage costs that would not be incurred if Gov't-procured airline tickets were available and used. See par. U2010. B. Authorization/Approval for Excess Accompanied Baggage. Excess accompanied baggage may be authorized/ approved by the Secretarial Process under official travel IAW Service regulations.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3015 Pg U3A-4				

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.001		The travel system authorization function must allow for processing various types of travel authorizations including unlimited open, limited open, and trip-by-trip.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Authorization_001
Travel Authorization	10.02.004		The travel system authorization function must provide for determining whether the traveler is a holder of a government-issued charge card.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_002
Travel Authorization	10.02.007		The travel system authorization function must provide the capability to create travel authorizations and provide funds availability when appropriate (e.g., specific trip authorization).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Authorization_003

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.008		The travel system authorization function must record detailed itinerary information.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_004
Travel Authorization	10.02.009		The travel system authorization function must calculate authorized per diem (including for non-work days, interrupted travel and reduced per diem rates) and meals, and incidental expenses (M&IE) based on the temporary duty (TDY) location.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_005
Travel Authorization	10.02.010		The travel system authorization function must allow for special routing and approval levels for certain classes/conditions of travel as required by FTR 301-2.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_006
Travel Authorization	10.02.012		The travel system authorization function must provide the capability to process travel authorizations with split fiscal year funding and with multiple funding.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_007

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.015		The travel system authorization function must allow correction, amendment, and cancellation of the travel authorization with appropriate reviewing and approving controls and allow for notification to the traveler and accounting office.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_008
Travel Authorization	10.02.016		The travel system authorization function should provide for entry for retention of the traveler's profile (e.g., name, mailing address, internal number, e-mail address, bank account, Social Security Number (SSN), payment address, permanent duty station, organization, position title, office phone, tickets, and seating preferences, etc.) for subsequent travel actions.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 14			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_009
Travel Authorization	10.02.022		The travel system should provide for the electronic routing of travel documents to reviewing and approving officials.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_010
Travel Authorization	10.02.027		The travel system should provide the ability to address foreign currency conversions and fluctuations.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_011

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.028		The travel system should provide the ability to electronically route approved documents based on agency defined criteria.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_012
Travel Authorization	10.02.029		The travel system should provide for on-line search capability based on user-defined parameters.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_013
Travel Authorization	10.02.030		The travel system should provide the capability to allow a user to drill down from summary data to detail data.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_014
Travel Authorization	10.02.031		The travel system should provide for a tracking system that will allow employees to determine the status of any travel document at any time.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_015

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.032		The travel system should provide the capability to insert free form text or comments.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 12		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_016
Travel Authorization	10.02.035		The travel system authorization function should provide for an automated interface of accounting codes and funds availability with the Core Financial System.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 14			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Authorization_017
Travel Authorization	10.02.038		The travel system authorization function should allow for processing an annual unlimited open travel authorization without recording an estimated obligation amount for each trip prior to travel.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 14			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Authorization_018

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.039		The travel system authorization function should support the use of voice recognition in reservation system.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 14		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_019
Travel Authorization	10.02.042		The travel authorization system must allow for the option of specific authorization or prior approved travel arrangements, as required by the FTR 301-2	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_021
Travel Authorization	10.02.043		The travel authorization system must provide the capability to interface with the agency's Travel Management Center (TMC) or appropriate Commercial Reservation System (CRS), effective January 1, 2001.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_022
Travel Authorization	10.02.044		The travel system authorization function must provide the capability to display defined messages to the user regarding certification statements, Privacy Act Statement, standard clauses for required receipts, supporting documentation requirements, etc., and justification statements for use of special travel arrangements.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 13			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Authorization_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Authorization	10.02.045		The travel system authorization function should provide the ability to obligate travel funds based on estimated costs and liquidate on actual costs at the point of individual trip approval.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 14				Travel_Authorization_048
Travel Authorization	10.02.046		Permit a traveler to combine official travel with leave or personal travel. However, contract fare travel must not be used for personal travel (APP P, Part II, item 12). The official portion is to be arranged through the Commercial Travel Office (CTO). Transportation reimbursement is authorized for the cost of official round trip travel between duty stations only. The traveler may make other travel plans and pay the excess above the official cost; no excess costs for travel or M&IE are paid by the GOV'T. A member is not authorized per diem on any day leave is charged.	Source: JFTRVol1,Ch1,PtA,; Source Date: 5/1/2011; Source Number: paraU1039				Travel_Authorization_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Authorization	10.02.047		The travel order MUST include the cost difference shown in items 13 and 14, and the information in items 16 and 17, of APP H, Part II, Section A (Other than Economy-/Coach-class Travel Reporting Data Elements and Procedures). Example: "Business (or First) -class accommodations have been justified and authorized/approved based on JFTR, par. U3125-B4a. The cost difference between the business-class fare and the least expensive unrestricted economy/coach-class airfare is $765. LtGen. Aaaaa Bbbbb, HQ USA/XXXX, authorized/approved this use of other than economy-/coach class accommodations. Full documentation of the authorization/approval for use of these other than economy-/coach-class accommodations is on file in the office of the other than economy/coach class AO."	Source: JFTRVol1,Ch2,PtA,; Source Date: 5/1/2011; Source Number: paraU2000				Travel_Authorization_027
Travel Authorization	10.02.048		A statement must be on each travel order indicating whether transportation tickets ordinarily are purchased using a Government Travel Charge Card (GTCC) centrally billed account (CBA) or an individually billed account (IBA). This statement alerts voucher examiners when a transportation cost shows up as a reimbursable expense, and assists in preventing duplicate payments.	Source: JFTRVol1,Ch2,PtA,; Source Date: 4/1/2011; Source Number: paraU2015				Travel_Authorization_028

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Authorization	10.02.049		A blanket/repeat temporary duty (TDY) order must never authorize other than economy/coach class travel. If travel in other than economy/coach class accommodations becomes necessary for one or more specific trips, an order amendment, containing the necessary separate required statements for each such trip, must be issued.	Source: JFTRVol1,Ch2,PtB,; Source Date: 5/1/2011; Source Number: paraU2140				Travel_Authorization_030
Travel Authorization	10.02.050		If privately owned conveyance (POC) use is to the GOV'T's advantage, for a member who travels partly by POC and partly by common carrier for a leg of a journey, travel time is computed IAW par. U3005-C for the distance traveled by POC, to which is added the actual travel time using commercial transportation. The total allowable time cannot exceed that authorized in par. U3005-C for POC travel for the ordered travel official distance.	Source: JFTRVol1,Ch3,PtA,; Source Date: 7/1/2011; Source Number: paraU3005				Travel_Authorization_031
Travel Authorization	10.02.051	D	Deleted: If POC use is not to the GOV'T's advantage, for a member who travels partly by POC and partly by common carrier for a leg of a journey, travel time is computed IAW par. U3005-C for the distance traveled by POC, to which is added the actual travel time using commercial transportation. The total time cannot exceed that authorized in par. U3005-A for commercial transportation for the ordered travel official distance.	Source: JFTRVol1,Ch3,PtA,; Source Date: 7/1/2011; Source Number: paraU3005				Travel_Authorization_032

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Authorization	10.02.052		A command must not permit a Commercial Travel Office (CTO) to issue travelers other than economy/coach class tickets without prior proper authorization.	Source: JFTRVol1,Ch3,PtB,; Source Date: 7/1/2011; Source Number: paraU3125				Travel_Authorization_033
Travel Authorization	10.02.053	A	**The travel system shall provide the ability to use zip code to zip code distance within the CONUS and non-foreign OCONUS areas and city to city distance elsewhere (e.g., within foreign locations or to/from foreign locations).**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U2020 Pg U2A-3				
Travel Authorization	10.02.054	A	**The travel system shall provide the ability to allow the retroactive modification and authorization/approval of orders for the sole purpose to correct or to complete an authorization/order to show the original intent, a travel authorization/order must not be revoked or modified retroactively to create, deny, or change an allowance.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U2105 Pg U2B-1				
Travel Authorization	10.02.055	A	**The travel system shall provide the ability to allow a travel authorization/order include authorization/approval for itinerary variation to permit: 1. Omission of travel to places stated in the travel authorization/order, 2. Changes in the sequence of places to be visited, 3. Changes in the original specified time at a place stated in the travel authorization/order, and/or 4. Travel to additional places not shown in the travel authorization/order.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U2135 Pg U2B-2				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Authorization	10.02.056	A	**The travel system shall provide the ability to compute travel TDY for a max of 180-Day Time Limitation. Except when authorized under par. U2145-B, a TDY assignment at any one location is limited to 180 or fewer consecutive days.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U2145 Pg U2B-3				
Travel Authorization	10.02.057	A	**The travel system shall provide the ability for TAXICAB USE INCIDENT TO AUTHORIZED WORK OUTSIDE REGULARLY SCHEDULED WORKING HOURS Reimbursement for taxicab fares and transportation-related tips between the office/duty site and residence may be authorized/approved,**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3535 Pg U3F-4				
Travel Advances	10.03.001		If the Government issues an advance in the form of currency, traveler's checks, or EFT under exceptional procedures, the travel system advance function must provide for entry, processing, approval, and the payment and liquidation of government funds. This function must provide for the tracking, aging, and control of the travel advance function.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Advances_001
Travel Advances	10.03.002		The travel system advance function must be able to set, change, and apply established limits on travel advances.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Advances_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Advances	10.03.004		The travel system advance function must provide data for automatic aging outstanding travel advances based on the end of trip date and generate follow-up notices to the travelers and administrative staff concerning delinquent advances effecting payroll offsets or other means of collection.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Advances_003
Travel Advances	10.03.005		The travel system advance function should be able to process travel advances paid by currency, travelers checks, electronic funds transfer (EFT), or by an Automated Teller Machine (ATM) withdrawal using an agency travel card. The use of a Government contractor-issued charge card is the preferred method of payment.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Advances_004
Travel Advances	10.03.007		The travel system advance function must provide for limiting the allowed advance based upon transportation method (Government Transportation Request (GTR) vs. non-GTR), subsistence rates, miscellaneous expenses, and traveler possession of or eligibility for a charge card.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Advances_005
Travel Advances	10.03.010		The travel system advance function must provide for reporting to the Internal Revenue Service (IRS) delinquent travel advances as taxable income to the traveler.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Advances_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Advances	10.03.011		The travel system advance function must allow travel advance information to be accessible in travel voucher preparation.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15				Travel_Advances_008
Travel Advances	10.03.012	A	**The travel system shall provide the ability for a member to be paid an advance payment of (i.e., loaned) specified travel and transportation, station (COLA and TLA), and housing (OHA & FSH) allowances.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U2300 Pg U2D-1				
Travel Advances	10.03.013	A	**The travel system shall provide the ability to allow for travel advances to be paid when: 1. Authorized on an authorization/order, and 2. Permitted IAW: a. The DODFMR, Volume 9 (DOD Services), or b. Service regulations (Non-DOD Services). Advances may be for: 1. Per diem, 2. TDY mileage, 3. AEA, 4. Reimbursable expenses, and/or 5. Advance Lodging Deposits.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U4905 Pg U4J-1				
Travel Advances	10.03.014	A	**The travel system shall provide the ability for ACTUAL EXPENSE ALLOWANCE (AEA). An actual expense allowance allows a member to be reimbursed, in unusual circumstances, for actual and necessary expenses that exceed the maximum locality per diem rate.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U4200 & U4205 Pg U4C-1				

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Vouchers	10.04.001		The travel system must provide for input by both travelers and designated officials at central and/or remote locations.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_001
Travel Vouchers	10.04.003		The travel system must provide the capability to display defined messages to the user regarding required receipts for lodgings and authorized expenses incurred costing $75 or more, surrendering unused, partially used, or downgraded/exchanged tickets, refunds, certificates, etc., supporting documentation requirements; justification and certification statements.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_002
Travel Vouchers	10.04.004		The travel system must process partial/interim vouchers against a travel authorization to expedite liquidation related to travel obligations.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_003
Travel Vouchers	10.04.006		The travel system must provide the capability to calculate authorized mileage allowances and per diem amounts (including for non-work days, interrupted travel and reduced per diem rates) based on TDY location and other related information.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_004

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Vouchers	10.04.007		The travel system must provide the capability to draw upon the information reflected on the travel authorization and/or government cash advance provided to the traveler; the system should prepare the voucher/claim as required consistent with authorizing type, including unlimited open, limited open, and trip-by-trip. The system should access the appropriate per diem and mileage allowances.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_005
Travel Vouchers	10.04.011		The travel system must process amended vouchers with appropriate reviewing and approving controls and provide the capability to update related systems/modules.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_006
Travel Vouchers	10.04.012		The travel system must provide the traveler with the capability to create and modify travel vouchers before final approval. The voucher then would be transferred to the approving official. The approving official would either deny and remand it to the traveler or approve it and forward it for payment.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_007

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Vouchers	10.04.013		The travel system must have a tracking system that will allow travelers payment offices, etc., to determine the status of any voucher/claim.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Vouchers_008
Travel Vouchers	10.04.014		The travel system must provide for system generated series of notices when information has not been submitted timely as specified by FTR 301-51 and 301-52.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_009
Travel Vouchers	10.04.018		The system must provide for matching of travel vouchers with the travel authorizations and/or centrally issued passenger tickets and provide for audit of the claim in accordance with the Federal Travel Regulation (FTR) and Department of State Standardized Regulations (DSSR) for temporary duty travel of all civilian agency government travelers (The Joint Travel Regulations (JTR) implement the FTR and DSSR for all DoD civilian employees).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_010

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Vouchers	10.04.019		The travel system must integrate the issuance and control of the travel advances with the travel voucher payment process to ensure that the advance is liquidated or collected prior to the issuance of a payment to the traveler; also provide the capability not to liquidate when the traveler has been authorized a retained travel advance in accordance with FTR 301-51.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Vouchers_011
Travel Vouchers	10.04.020		The travel system must provide for a random sampling of travel vouchers for voucher audits, information requirements, or other purposes based on criteria as determined by the agency. (Statistical sampling requirements are contained in GAO's Title 7.)	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_012
Travel Vouchers	10.04.023		The travel system must provide the capability to process more than one Relocation Income Tax allowance if reimbursement is received in more than one calendar year.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_014
Travel Vouchers	10.04.024		The travel system must allow for recording the date of departure from, and arrival at, the official duty station or any other place when travel begins, ends, or requires overnight lodging.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Vouchers	10.04.025		The travel system must provide the capability to compute M&IE allowance rates based on travel completed: More than 12 hours but less than 24 - 75 percent of the applicable M&IE rate, 24 hours or more, on: -Day of departure - 75 percent of the applicable M&IE rate - Full days of travel - 100 percent of the applicable M&IE rate -Last day of travel - 75 percent of the applicable M&IE rate, and Meals provided in accordance with FTR 301-11.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: 16	Source: JTR, Volume 2, Change 508 Chapter 4, Part L, Tables C4566; Source Date: ; Source Number:		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_016
Travel Vouchers	10.04.026		The travel system must provide information to allow for offset of funds to indebtedness through salary offset, a retirement credit, or other amount owed the employee.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Vouchers_017
Travel Vouchers	10.04.027		The system must allow entering approved or official subsistence rates, mileage allowances, etc. when not available in the travel system.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_018

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Travel Vouchers	10.04.028		The travel system should provide for a mechanism that allows the traveler to designate applicable amounts to be paid to a charge card contractor and/or reimbursement to the traveler (Split Disbursement).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_019
Travel Vouchers	10.04.029		The travel system should provide for electronic notification to travelers of payments made by disbursing offices or for disallowance of a claim for an expense. Allow for agency flexibility in defining message contents.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_020
Travel Vouchers	10.04.030		The system should provide the capability to enter the "Direct Billed" amount for costs such as on-line Payment and Collection (OPAC) billings by the Department of State employees stationed overseas, and lodging, airline, and car rental that are billed directly to the agency for payment, but not included in the calculation of payment to the traveler.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Vouchers_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Travel Vouchers	10.04.034		The system must Use the actual amount without rounding when computing temporary duty (TDY) mileage, Monetary Allowance in Lieu of Transportation (MALT), Temporary Lodging Allowance/Temporary Lodging Expense (TLA/TLE) and per diem computation. Actual Expense Allowance (AEA) and Proportional Meal Rate (PMR) computations are rounded to the next highest dollar with the par. U1007-A2 provisions in force.	Source: JFTRVol1,Ch7,PtG,; Source Date: 4/1/2011; Source Number: paraU7152				Travel_Vouchers_026
Local Travel	10.05.001	C	**The travel system should provide the capability for users to produce a local travel voucher by entering selected data into the system to activate an obligation and payment of local travel.**	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Local_Travel_001
Local Travel	10.05.004		The travel system must provide the capability to change the appropriate accounting classification data.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Local_Travel_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Local Travel	10.05.007		The travel system must provide the capability to compute mileage allowances.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Local_Travel_003
Local Travel	10.05.008		The travel system must provide for funds availability.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Local_Travel_004
Local Travel	10.05.009	A	**The travel system shall provide the ability for LOCAL TRAVEL IN AND AROUND PDS OR TDY LOCATION. Service-designated officials may authorize/approve transportation expense reimbursement incurred by a traveler conducting official business in the PDS/TDY local area. These expenses are those not specifically included in travel under authorizations in Ch 3, Parts B, C, D, and E, and Ch 4.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3500 Pg U3F-1				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Local Travel	10.05.010	A	**The travel system shall provide the ability for TRAVEL AT THE TDY LOCATION. Travel Points. Transportation expense reimbursement in the TDY area may be authorized/approved for travel between: 1. Lodging and duty site; Ch 3: Transportation, Accompanied Baggage, & Local Travel Part F: Local Travel in & around PDS/TDY Location. 2. Duty sites; or 3. Lodging or duty site and dining facility.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3510 Pg U3F-4				
Sponsored Travel	10.06.001		The travel system must track and report the non-federal sponsored travel process for the acceptance of payment in-cash or in-kind acceptance of services from non-federal sources to defray in whole or in part the travel or related expenses of Federal employees in accordance with FTR 304.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Sponsored_Travel_001
Sponsored Travel	10.06.003		The system must provide a mechanism to assure that sponsored travel is administratively approved, by the agency designated official, prior to final approval of the travel authorization.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 20		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Sponsored_Travel_002

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Sponsored Travel	10.06.005		The travel system must provide the capability to indicate the amounts and entitlements to be paid by the government and those to be paid by the sponsoring organization and show estimated amounts where actual amounts are unknown.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Sponsored_Travel_003
Sponsored Travel	10.06.007		The travel system must provide the capability to generate the appropriate accounting transactions to reflect the cost of the trip to be funded by the government and transactions to record the receipt of income from non-federal sources. (As a value-added feature, this could be linked with an Accounts Receivable System).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Sponsored_Travel_004
Sponsored Travel	10.06.009		The travel system must provide for the approval, or disapproval by a designated individual of the approval office at central and/or remote locations.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 20				Travel_Authorization_049
Interface Requirements	10.07.001		The travel system must provide travel activity transactions to the Core Financial System by generating accounting transactions as needed.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_001

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Requirements	10.07.002		The travel system must provide travel activity transactions to the Core Financial System by updating funds control.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_002
Interface Requirements	10.07.003		The travel system must provide travel activity transactions to the Core Financial System by updating the standard general ledger.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_003
Interface Requirements	10.07.004		The travel system must provide travel activity transactions to the Core Financial System by generating disbursement actions by electronic funds transfer (EFT).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_004

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Interface Requirements	10.07.005		The travel system must provide a standard record format for interface of transactions from the travel system to the core financial systems.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Interface_Requirements_005
Interface Requirements	10.07.007		The travel system must provide for recording sufficient airline ticket information that is essential to the airline ticket payment process so that the accounting office may review the information, verify the amount cited on the airline bill, and determine if a refund is due or reconcile other ticketing differences so that correct payment is made.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Interface_Requirements_006
Interface Requirements	10.07.010		The travel system should provide for on-line funds validation.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_007

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Interface Requirements	10.07.011		The travel system should provide the capability to support electronic interface with relocation contractors.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Interface_Requirements_008
Interface Requirements	10.07.012		The travel system must provide travel activity transactions to the core financial system by updating subsidiary systems/ modules.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_009
Interface Requirements	10.07.013		The travel system must provide interfaces with the accounts receivable module for salary offsets. Access to claims shall be controlled as determined by each agency.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Travel_Interface_Requirements_010

TRAVEL REQUIREMENTS								DFAS 7900.4-M, Vol. 10
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Interface Requirements	10.07.014		The travel system should provide the capability to download travel information from the agency's Travel Management System.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_025
Interface Requirements	10.07.015	C	**The travel system must maintain and send a record of expenses for same day trip of more than 12 hours but less than 24 hours with no lodging to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement. In addition, the system must report and send the employer's matching tax amounts.**	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_General_Requirements_014
Interface Requirements	10.07.016	A	**The travel system shall provide the capability to maintain and send a record of taxable travel payments to the payroll system for inclusion in the employee's Form W-2, Wage and Tax Statement.**	Source: JFMIP SR-99-09; Source Date: 5/12/2012; Source Number: Pg 37				
Reporting	10.08.009		The travel system reporting function must provide the capability to download data to spreadsheets or other analytical tools.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Reporting_001

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	10.08.012		The travel system reporting function must provide travel data to GSA for oversight in accordance with FTR 300-70, Agency Reporting Requirements.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Reporting_002
Reporting	10.08.013		The travel system reporting function should provide the capability to modify "HELP" facilities to meet specific requirements of the agency.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38				Acquisition_004
Reporting	10.08.014		The travel system reporting function should provide the capability to electronically transmit reports.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_Reporting_003
Reporting	10.08.015		The travel system reporting function must maintain data for use in future time frames.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38				Travel_Reporting_004
Reporting	10.08.016		The travel system must maintain standard data elements contained in the Federal Travel Regulation (FTR), Chapter 301, Appendix C, to generate standard and ad hoc reports.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38				Travel_System_Administration_004
Reporting	10.08.017		The travel system must maintain and report travel obligation and liquidation information.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38				Travel_Vouchers_013

TRAVEL REQUIREMENTS								DFAS 7900.4-M, Vol. 10
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	10.08.018		The travel system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the agency.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38				Travel_System_Administration_005
Reporting	10.08.019		The travel system reporting function must provide the capability to run on-demand analysis reports.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 38				Travel_Reporting_005
Temporary/Permanent Change of Station	10.09.002		The system must provide the capability to capture the effective date of the transfer or appointment followed by a one-year service agreement, unless separated for reasons beyond employee's control that are acceptable to the agency.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_001
Temporary/Permanent Change of Station	10.09.003		The travel system must provide the capability to capture the time limit for beginning travel and transportation not to exceed 2 years from the effective date of the employee's transfer or appointment and not to exceed 3 years when the 2-year limitation for completion of residence (sale and purchase or lease) transactions is extended one year by the head of the agency or his/her designee.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_002

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.004		The travel system must provide the capability to capture information for the required allowance alternative option selected when two or more members of the same immediate family are employed by the government, and in applying these alternatives, provide that other members of the immediate family not receive duplicate allowances.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_003
Temporary/Permanent Change of Station	10.09.005		The system must provide the capability to process reimbursement for not more than one return trip during each agreed period of service at a post-of-duty for prior return of immediate family.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_004
Temporary/Permanent Change of Station	10.09.006		The travel system must provide the capability to provide on screen instructions or prompts as to how calculations/formulas are performed for allowances.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_005
Temporary/Permanent Change of Station	10.09.007		The travel system must allow for a "Remarks" field to enter comments.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 22		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_006

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.008		The travel system must allow for re-computing allowances and making appropriate adjustments.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_007
Temporary/Permanent Change of Station	10.09.009		The travel system must provide the capability to offset entitlements against any indebtedness to the Government (e.g., Relocation Income Tax (RIT) allowance results in a negative amount).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_008
Temporary/Permanent Change of Station	10.09.010		The travel system must provide for withholding Federal or Puerto Rico, state, local, hospital insurance and Federal Insurance Contribution Act (FICA) tax at the withholding rate applicable to supplemental wages on the original voucher when submitted. (Use the gross-up formula in FTR 302-11).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_009

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.011		The travel system must maintain a record of all relocation expenses (those taxable and nontaxable), regardless of what system paid the expenses, and send a record of the expenses, including temporary assignments that are expected to exceed one year, to the payroll system to be included in the employees Form W-2, Wage and Tax Statement, or provided as a separate W-2 for relocation expenses, as appropriate. In addition, report and send the employers matching tax amounts.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_010
Temporary/Permanent Change of Station	10.09.012		The travel system must provide for the system to annually consolidate total amount of employee's Withholding Tax Allowance (WTA) the amount of moving expense reimbursements, and RIT's paid during the applicable year and provide an itemized list to the employee to facilitate filing MT RIT claims and income tax returns.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_011
Temporary/Permanent Change of Station	10.09.013		The travel system must, for Allowances for House hunting Trip, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's date of travel. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_012

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.014		The travel system must provide the capability to set, change, and apply limits on travel advances for house hunting trips as set forth in FTR 302-4.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_013
Temporary/Permanent Change of Station	10.09.015		The travel system must, for Allowances for House hunting Trip, provide the capability to provide the following required information: - Limited to employee and/or spouse . - Limited to one round trip; duration authorized by the agency under FTR 302-4, not to exceed 10 calendar days ? Specific distance limitations applicable to individual allowances for househunting trips - Both old and new official stations are located within the United States - Not assigned to Government or other prearranged housing at new official station - Old and new official stations are 75 or more miles apart ? Not authorized for: - New appointees - Employees assigned under the Government Employees Training Act"	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 24-25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.016		The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Actual transportation costs for employee and immediate family- Common carrier, Government vehicle, POV, special conveyance Mileage if performed by POV for transfer Per diem for employee and immediate family.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_015
Temporary/Permanent Change of Station	10.09.017	C	**The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide the capability to set, change, and apply limits on travel advances as: Authorized for: - estimated per diem, mileage, common carrier (not less than $100) for employee and immediate family as set forth in FTR302-2, and Not Authorized for: - Overseas tour renewal agreement travel as set forth in FTR-302-2, - separation for retirement as set forth in FTR 302-1, and - Government Bill of Lading (GBL) or purchase order as set forth in FTR 302-7 and FTR 302-8.**	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_016

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.018		The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide the capability to capture specific distance limitations applicable to change of official station (at least 10 miles from old station).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_017
Temporary/Permanent Change of Station	10.09.019		The travel system must, for Allowance For Transportation of Household Goods, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee-s or new appointee-s effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 26-27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_018
Temporary/Permanent Change of Station	10.09.020		The travel system must, for Allowance For Transportation of Household Goods, provide the capability to capture the required following information: Weight limitation, temporary storage information, and non-temporary storage information.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_019

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.021		The travel system must, for Allowance For Transportation of Household Goods, provide the capability to set, change, and apply limits on travel advances as: Authorized for: transportation and temporary storage of household goods as set forth in FTR 302-8, and Not authorized for: non-temporary storage of household goods as set forth in FTR 302-9.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_020
Temporary/Permanent Change of Station	10.09.022		The travel system must, for Allowance For Transportation of Household Goods, provide access to Schedules of Commuted Rates and Government Bill of Lading rates for moving and storage of household goods and allow comparison.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_021

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.023		The travel system must, for Allowance for Transportation of Mobile Homes (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee, New Appointee, and SES Last Move Home), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment and must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Reimbursement consists of: - preparation costs, - over water and overland transportation Reimbursement cannot exceed - the maximum amount that would be allowable for transportation and - 90 days- temporary storage of household goods.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_022
Temporary/Permanent Change of Station	10.09.024		The travel system must, for Allowance for Transportation of Mobile Homes (PCS and TCS Transferee, New Appointee, and SES Last Move Home), provide the capability to set, change, and apply limits on travel advances set forth in FTR-302.7.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_023

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.025		The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer and must also allow for entering appropriate data for various options of method of reimbursements including daily itemization of actual expenses. Reimbursement may be based on the fixed and actual methods, which may be reduced by the number of days of the house hunting.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_024
Temporary/Permanent Change of Station	10.09.026		The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide the capability to capture the following required information: Specific distance limitations applicable to eligibility for temporary quarters subsistence expenses Not to exceed 60 consecutive days (may extend an additional 60 consecutive days for compelling reasons), and Not authorized for: New appointees. - Employees assigned under the GETA. - Employees returning from an overseas assignment for the purpose of separation.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 29-30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.027		The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide the capability to set, change, and apply limits on travel advances while occupying temporary quarters as set forth in FTR 302-5.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_026
Temporary/Permanent Change of Station	10.09.028		The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer. Maximum Reimbursement Limitations are: Sale of old home-Reimbursable expenses cannot exceed 10% of the actual sale price Purchase of new home-Reimbursable expenses cannot exceed 5% of the actual purchase price Settlement of an unexpired lease (Applicable laws/terms of lease, Sublease) Pro rata basis (a) if not fill title to the residence or (b) if employee sells or purchases land in excess of that which reasonably relates to the residence site.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_027
Temporary/Permanent Change of Station	10.09.029		The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide the capability to set, change, and apply limits on travel advances as not authorized for residence transaction expense reimbursement as set forth in FTR 302-6.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_028

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.030		The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide the capability to capture the following information: Settlement date time limitation (2 years from date employee reports for duty at new official station, which may extend 1 year) and identification of employees, Persons not authorized for this reimbursement (new appointees, employees assigned under the GETA, and Foreign PCS employees.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 30-31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_029
Temporary/Permanent Change of Station	10.09.031		The system must, for Allowance for Relocation Services (PCS Transferee only), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effect date of transfer. Substitute for relocation allowances authorized (e.g. household goods management services as a substitute for transportation of household goods).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_030

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.032		The system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Minimum Reimbursement - Without immediate family: Lesser of 1 week's basic compensation or $350 - With immediate family: Lesser of 2 weeks' basic compensation or $700 - No receipts Actual Reimbursement - Receipts required - Aggregate amount cannot exceed employee's basic pay for 1 week with-out an immediate family or 2 weeks with an immediate family - In no instance may actual reimbursement exceed the maximum rate of a grade GS-13.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_031
Temporary/Permanent Change of Station	10.09.033		The travel system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide the capability to set, change, and apply limits on travel advances as not authorized for miscellaneous expenses allowance as set forth in FTR-302-3.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_032

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.034		The travel system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide the capability to capture the following information: Not authorized for employee's first assignment unless to an overseas location Not authorized for: - New appointees - Employees assigned under the GETA - Employees returning from overseas assignments for the purpose of separation.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_033
Temporary/Permanent Change of Station	10.09.035		The travel system must, for Allowance for Property Management Services (TCS and Foreign PCS (until implementation of HR 930) Transferee), provide the capability to capture the following required information: Optional use by employee Authorized to transfer to foreign area/transferred back to a different non-foreign area Agency pays for services offered by a company, which assist the employees transferred to a non-foreign area from a foreign area in retaining and renting, rather than selling residence at Government expense - Up to a maximum of 24 months (2 years from effective date of transfer) - Agency may offset any expenses paid against subsequent reimbursement for sale of residence. Not authorized for: - New appointees - Employees assigned under the GETA - Employees transferring wholly within a non-foreign area.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 32-33			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_034

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.036		The travel system must for Allowance for the Transportation of Privately Owned Vehicle (PCS and TCS Transferee and New Appointee), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Agency pays entire costs from point of origin to destination via: - Commercial means - Government means as space available.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 33			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_035
Temporary/Permanent Change of Station	10.09.037		The travel system must, for Allowance for Transportation of Privately Owned Vehicle (PCS and TCS Transferee and New Appointee), provide the capability to set, change, and apply limits on travel advances for transportation and emergency storage of employee's privately owned vehicle (POV) as set forth in FTR 302-10.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 33			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_036

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.038		The travel system must, for Allowance for Transportation of Privately Owned Vehicle (PCS and TCS Transferee and New Appointee), provide the capability to capture the following restrictions: Outside U.S. - Transport one POV unless replacement authorized within any 4 year period of continuous service - Employee drives POV from authorized origin to deliver POV to port of embarkation or from port of debarkation to authorized destination; from port of embarkation back to authorized origin after delivering POV or from authorized destination to port of debarkation to pickup POV. -- Reimburse one-way mileage costs -- May not be reimbursed a per diem allowance for round-trip travel to and from a port involved Within Continental/Contiguous United States (CONUS). Transport any number of authorized POV's in accordance with FTR 302-10. Rental car not allowed at either duty station.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 33-34			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_037
Temporary/Permanent Change of Station	10.09.039		The travel system must, for Withholding Tax Allowances (PCS and TCS Transferee only), provide the capability to calculate in Year 1 a gross-up formula (compensate the employee for the initial tax, the tax on tax, etc.) for a Withholding Tax Allowance (WTA) payment amount to cover the employee's Federal or Puerto Rico withholding tax each time covered moving expense reimbursements are made, excluding other withholding tax obligations.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 34			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_038

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.040		The travel system must, for Withholding Tax Allowance (PCS and TCS Transferee only), provide the capability of processing more than one WTA if reimbursement for moving expenses is received in more than 1 calendar year.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 34			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_039
Temporary/Permanent Change of Station	10.09.041		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to capture the following Limited expenses or allowances covered by Relocation Income Tax Allowance (RIT): - House hunting trip - enroute travel according to current IRS regulations - household goods shipment (including temporary storage over 30 days) - non-temporary storage expenses (before October 12, 1984) - mobile home/boat movement - temporary quarters - residence transactions (real estate) expense reimbursement - relocation services which constitute income to the employee - miscellaneous expenses allowance - property management services allowance Not authorized for: - new appointees, - employees assigned under the GETA, and - employees returning from overseas assignment for the purpose of separation.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 34-35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_040

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.042		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to set, change, and apply limits on travel advances as not authorized for RIT allowance as set forth in FTR 302-11.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_041
Temporary/Permanent Change of Station	10.09.043		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), allow for processing RIT claims involving two or more States with the selection of applicable taxing situations (average, highest, sum of the applicable state / local marginal tax rate) to determine applicable single State /Local Marginal Tax Rate.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_042
Temporary/Permanent Change of Station	10.09.044		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), Provide the capability to calculate formulas for a Combined Marginal Tax Rate (CMTR), which includes a single rate for Federal or Puerto Rico Marginal Tax Rate, State's Marginal Tax Rate (applicable when States do not allow deduction of moving expenses), and Local Marginal Tax Rate.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_043

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.045		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate a CMTR formula for Year 1 and for Year 2. (Formula adjusts the State and local tax rates to compensate for their deductibility from income for Federal or Puerto Rico tax purposes).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_044
Temporary/Permanent Change of Station	10.09.046		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate State gross-up formulas to be used when States do not allow deduction of moving expenses.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_045
Temporary/Permanent Change of Station	10.09.047		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), allow for entering appropriate data for income level and filing status.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_046

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.048		The travel system must, for Home sale Program/ Home marketing incentive payments (PCS Transferee only), provide the capability to calculate maximums or limitations applicable to the following incentive: Agency pays transferred employee home marketing incentive for finding a bona fide buyer for employee's residence, which may not exceed the lesser of: a. Five percent (5%) of the price the relocation services company paid the employee for residence, OR b. Actual savings the agency realized from the reduced fee/expenses it paid to the relocation services company.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: pages 35-36			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_047
Temporary/Permanent Change of Station	10.09.049		The travel system must, for Home sale Program/ Home marketing incentive payments (PCS Transferee only), provide the capability to capture the following required information: Employee use relocation services companies under contract with the Government.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 36			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_048

TRAVEL REQUIREMENTS								DFAS 7900.4-M, Vol. 10
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Temporary/Permanent Change of Station	10.09.050		The travel system must provide for the capability to display defined messages to the traveler and/or travel administrator regarding statements, justifications, and certifications. Warning messages or guidelines should include at least some identification as to where the traveler should go for additional information. (e.g., If another level for find certification or approval is required, or if receipts or additional documents are required for certain activities, the system should provide such a message when the order is prepared. In addition, when the voucher segment of the system is activated, the requirement should appear again so that all necessary documentation is available for voucher audit).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Temporary_Or_Permanent_Change_Of_Station_049
Temporary/Permanent Change of Station	10.09.051		The travel system must provide for liquidating travel advances from more than one entitlement if submitted on one voucher.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 23				Temporary_Or_Permanent_Change_Of_Station_051
Temporary/Permanent Change of Station	10.09.052		The travel system must, for Withholding Tax Allowances (PCS and TCS Transferee only), provide for system generated notices for outstanding WTA's when information has not been submitted within a given time period as established by the agency.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 34				Temporary_Or_Permanent_Change_Of_Station_054

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.053		The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate in Year 2 a gross-up formula for a RIT Allowance payment amount to cover the additional tax liability not covered by the WTA paid in Year 1 on prior PCS settlement vouchers.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 35				Temporary_Or_Permanent_Change_Of_Station_053
Temporary/Permanent Change of Station	10.09.054		The travel system must provide the capability to calculate maximums or limitations available for the allowances provided in the summary chart on JFMIP-SR-99-9, page 22.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 21				Temporary_Or_Permanent_Change_Of_Station_052
Temporary/Permanent Change of Station	10.09.055	A	**The travel system shall provide the ability to allow for GOVERNMENT MESS.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U4400 Pg U4E-1				
Temporary/Permanent Change of Station	10.09.056	A	**The travel system shall provide the ability for ITDY TRAVEL AND TRANSPORTATION ALLOWANCES FOR DEPENDENT TRAVEL: DLA is payable to a member under an ITDY authorization/order. (See pars. U5620 and U5630-B.) Dependent transportation is authorized under this Part the same as for PCS. The MALT in par. U5105-B1 applies unless the dependent accompanies the member to the TDY location traveling in the same POC. If the dependent travels as a passenger then no MALT is payable for the dependent since the member receives TDY mileage. See par. U4755 for HHG transportation.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U4600 Pg U4G-1				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.057	A	**The travel system shall provide the ability for HHG SHIPMENT AND STORAGE UNDER A TDY .**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U4700 Pg U4H-1				
Temporary/Permanent Change of Station	10.09.058	A	**The travel system shall provide the ability for REIMBURSEMENT OPTIONS FOR MEMBERS ON TDY WITHIN A COMBATANT COMMAND OR JOINT TASK FORCE**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U4800 Pg U4I-1				
Temporary/Permanent Change of Station	10.09.059	A	**The travel system shall provide the ability for TRAVEL OF SERVICE ACADEMY CADETS/MIDSHIPMEN: CADETS AND MIDSHIPMEN TRAVEL TO AND FROM SERVICE ACADEMIES,**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U7000 Pg U7A-1				
Temporary/Permanent Change of Station	10.09.060	A	**The travel system shall provide the ability for GENERAL TLA PAYMENT CONDITIONS:**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U9155 Pg U9C1-4				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Temporary/Permanent Change of Station	10.09.061	A	**The travel system shall provide the ability for BAGGAGE, UNACCOMPANIED (UB). (Unaccompanied Baggage Transportation. See APP A) That part of a member's prescribed weight allowance of HHG that: 1. Is not carried free on a ticket used for personal travel, 2. Ordinarily is transported separately from the major bulk of HHG, and 3. Usually is transported by an expedited mode because it's needed immediately or soon after arrival at destination for interim housekeeping pending arrival of the major portion of HHG.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U5012 Pg U5A-2				Leave_Processing_020
Temporary/Permanent Change of Station	10.09.062	A	**The travel system shall provide the ability for TDY Travel Involving Non-PDS Location(s). A member on a TDY authorization/order is authorized travel/ transportation allowances NTE the actual transportation cost for the transportation mode authorized and used NTE the constructed transportation cost between the member's PDS and TDY location. When TDY travel is to/from a non-PDS location: 1. The member is responsible for all excess travel/transportation costs; and 2. Constructed costs for each trip leg must be based on the non-capacity-controlled city-pair airfare, if available (not the capacity-controlled city-pair if both airfares are available).**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3100 Pg U3B1-2				

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Administration	10.10.002		For centralized control and system administration, the travel system must provide for flexible operational capability to allow for daily, weekly, biweekly, monthly, quarterly, and annual processing requirements.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_001
System Administration	10.10.007		For centralized control and system administration, the travel system must provide the capability for backup and recovery of transactions.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 40		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_002
System Administration	10.10.014		For centralized control and system administration, the travel system must provide the capability to establish and maintain the following tables that include, at a minimum: User Administration: Traveler Profile Trip purpose Operational expense Locality/M&IE allowances Locality/lodging rate (per diem) Travelers Government Charge Card Air costs/destination Rental car rate/type POV mileage rate/mileage Approving Officials: - Organization/Funding - Delegated Authority.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_006

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Administration	10.10.017		For centralized control and system administration, the travel system must provide the capability to maintain rules incorporated in the travel system.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_009
System Administration	10.10.018		For centralized control and system administration, the travel system must provide for maintaining defined messages to the user regarding general system information (including Privacy Act Statement), announcements, etc.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_010
System Administration	10.10.019		For centralized control and system administration, the travel system must provide for maintaining routing lists.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_011
System Administration	10.10.020		For centralized control and system administration, the travel system must provide for supporting the remote user.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_012

TRAVEL REQUIREMENTS							DFAS 7900.4-M, Vol. 10	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Administration	10.10.021		For centralized control and system administration, the travel system must provide for establishing capability to use electronic signatures.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 39		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_013
System Administration	10.10.023		For centralized control and system administration, the travel system must provide for gathering and analyzing usage statistics.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 40		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_015
System Administration	10.10.024		For centralized control and system administration, the travel system must provide for retaining system records in accordance with agency regulations and preventing the purging of historical records prior to the proper period as authorized for disposal by the National Archives and Records Administration (NARA).	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 40		Manage Travel	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Travel_System_Administration_016
System Administration	10.10.026		For centralized control and system administration, the travel system should provide for automated maintenance of per diem rates from a central source.	Source: JFMIP SR-99-9; Source Date: 7/1/1999; Source Number: Pg 40				Travel_System_Administration_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Administration	10.10.027	A	**The travel system shall provide the ability for TDY & LOCAL TRAVEL. A. TDY Mileage Rate Chart. TDY mileage rates for local and TDY travel are: Airplane $1.24 - 1 Jan 2009; Automobile (if no GOV is available) $0.55 -1 Jan 2009; Motorcycle $0.52 -1 Jan 2009; POC use instead of a GOV'T-furnished vehicle (if a GOV is available) when use of a GOV'T-furnished vehicle is to the GOV'T's advantage $0.285 - 4 Feb 2005; Partial reimbursement for POC use when the member is committed to use a GOV and a GOV has been procured and is available for the member's use but the member elects to use a POC $0.125 - 4 Feb 2005.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U2600 Pg U2H-1				Leave_Processing_022
System Administration	10.10.028	A	**The travel system shall provide the ability for PARKING EXPENSES FOR CERTAIN MEMBERS. An Army, Navy, Air Force, or Marine Corps member is to be reimbursed for that portion of the monthly parking expenses in excess of $25, but not to exceed $200. This reimbursement covers all expenses for parking a POV at a PDS work site or TDY site at which assigned to duty: 1. As a recruiter for any of the armed forces; 2. At an armed forces military entrance processing facility; or 3. While detailed for instructional and administrative duties at any institution where an SROTC unit is maintained.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3550 Pg U3G-1				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Administration	10.10.029	A	**The travel system shall provide the ability for COMMERCIAL AIR TRANSPORTATION. Gov't policy is that: a. A member and/or dependents must be provided economy/coach-class airline accommodations for all official business travel (including PCS, TDY, COT leave, emergency leave, R&R, FEML, flights over 14 hours, personnel evacuation) unless proper documentation/justification is provided (ordinarily before travel, see par. U2000-A2a) and substantiated to justify premium-class transportation.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3125 Pg U3B2-1				
System Administration	10.10.030	A	**The travel system shall provide the ability for COMMERCIAL SHIP TRANSPORTATION. Commercial transoceanic ship transportation may be directed only for operational reasons and may be authorized/approved only as prescribed in par. U3130-B. A member and/or dependents travel by car ferry IAW par. U5116-C3. Without authorization/approval, reimbursement for transoceanic ship transportation is based on constructed air transportation costs. B. Commercial Ship Use Authorization. Commercial ship use may be authorized/approved by the AO when the travel can be: 1. Completed only by ship. 2. Performed more economically or efficiently by ship.**	Source: JFTR-V-1; Source Date: 6/19/2012; Source Number: U3130 Pg U3B3-1				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Administration	10.10.031	A	**The travel system shall provide the ability for TRAIN TRANSPORTATION. The Gov't purchases and furnishes to official travelers, who travel by train, reserved coach-class accommodations except as noted in par. U3135. When adequate reserved coach-class accommodations are available, an AO must require those accommodations be provided. For overnight travel, a member must be provided slumber coach sleeping accommodations, or the lowest class of sleeping accommodations available on a train that does not offer slumber coach accommodations.**	Source: JFTR-V-1; Source Date: 6/1/2012; Source Number: U3135 Pg U3B4-1				

ACRONYMS

ATM	Automated Teller Machine
CMTR	Combined Marginal Tax Rate
CONUS	Continental/Contiguous United States
CRS	Commercial Reservation System
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DSSR	Department of State Standardized Regulations
EFT	electronic funds transfer
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contribution Act
FSIO	Financial System Integration Office
FTR	Federal Travel Regulation
GBL	Government Bill of Lading
GETA	Government Employees Training Act
GPEA	Government Paperwork Elimination Act
GSA	General Services Administration
GTR	Government Transportation Request
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
JFTR	Joint Federal Travel Regulation
JTR	Joint Travel Regulation
NARA	National Archives and Records Administration
OFFM	Office of Federal Financial Management
OPAC	On-line Payment and Collection
OPM	Office of Personnel Management
PCS	Permanent Change of Stations
POC	Point of Contact
POV	Privately Operated Vehicle
RIT	Relocation Income Tax
SES	Senior Executive Service
SSN	Social Security Number
TCS	Temporary Change of Stations
TDY	Temporary Duty
TMC	Travel Management Center
TMS	Travel Management System
WTA	Withholding Tax Allowance

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 11, Direct Loans

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 11 - Direct Loans		
Req ID	**Change Type**	**Reason for Change**
11.01.011	**C**	**Requirement verbiage updated.**
11.01.019	**A**	**New Requirement**
11.01.020	**A**	**New Requirement**
11.01.021	**A**	**New Requirement**
11.01.022	**A**	**New Requirement**
11.01.023	**A**	**New Requirement**
11.01.024	**A**	**New Requirement**
11.01.025	**A**	**New Requirement**
11.01.026	**A**	**New Requirement**
11.01.027	**A**	**New Requirement**
11.02.020	**D**	**Covered in Audit Trail and System Controls.**
11.02.024	**A**	**New Requirement**
11.02.025	**A**	**New Requirement**
11.02.026	**A**	**New Requirement**
11.02.027	**A**	**New Requirement**
11.02.028	**A**	**New Requirement**
11.02.029	**A**	**New Requirement**
11.02.030	**A**	**New Requirement**
11.02.031	**A**	**New Requirement**
11.02.032	**A**	**New Requirement**
11.03.009	**D**	**Business Rule not a system function.**
11.03.010	**D**	**Business Rule not a system function.**
11.03.018	**D**	**Business Rule not a system function.**
11.04.020	**D**	**Business Rule not a system function.**
11.04.021	**D**	**Business Rule not a system function.**

VOLUME 11 - Direct Loans		
Req ID	**Change Type**	**Reason for Change**
11.04.022	**D**	**Business Rule not a system function.**
11.04.023	**D**	**Business Rule not a system function.**
11.04.024	**A**	**New Requirement**
11.04.025	**A**	**New Requirement**
11.08.010	**D**	**Business Rule not a system function.**
11.08.032	**D**	**Compound requirement, split into two stand-alone requirements 11.08.057 and 11.08.058 to add clarity.**
11.08.057	**A**	**New Requirement**
11.08.058	**A**	**New Requirement**
11.11.004	**D**	**Business Rule not a system function.**
11.14.001	**C**	**Requirement verbiage updated.**
11.14.006	**D**	**Business Rule not a system function.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 11, Direct Loans

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 11, Direct Loans

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Direct Loans financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Direct Loans functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Direct Loan financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996," September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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DIRECT LOANS INTRODUCTION

Federal agencies make billions of dollars of direct loans to American citizens and companies annually. Direct loans disbursed and outstanding are recognized as assets of the Federal Government.

Because of the magnitude of federal loan activity, the Joint Financial Management Improvement Program (JFMIP) has established specific requirements for systems used to manage direct-loan processes and portfolios. These requirements encompass the full scope of requirements for an automated direct-loan system. Each agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified. Chapter 4 of DoD 7000.14-R, "Department of Defense Financial Management Regulations (FMRs)," Volume 12, "Special Accounts, Funds and Programs," (July 2009) prescribes the Department of Defense's accounting requirements for direct loans. These requirements reflect Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2, "Accounting for Direct Loans and Loan Guarantees," August 23, 1993 and subsequent amendments in SFFAS No. 18, "Amendments To Accounting Standards For Direct Loans and Loan Guarantees," (May 2000) and SFFAS No. 19, "Technical Amendments To Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2," (March 2001).

Note: Users of this document will find that the web version of JFMIP-SR-99-8 does not include page numbers. The page numbers cited herein relating to that document were obtained by dragging the scroll bar within the JFMIP document. Internet Explorer creates a page number when the scroll bar is dragged.

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Application Screening Process	11.01.001		The direct loan system must record critical credit application data needed to support application screening.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_001
Loan Extension: Application Screening Process	11.01.002		The direct loan system must provide access to application information to all agency staff participating in the screening and credit-granting decisions.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_002
Loan Extension: Application Screening Process	11.01.003		The direct loan system must process and record collections of fees remitted with the application in both the direct loan system and the Core Financial System.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_003
Loan Extension: Application Screening Process	11.01.004		The direct loan system must compare loan application information to agency program eligibility criteria.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_004
Loan Extension: Application Screening Process	11.01.005		The direct loan system must check the appropriate system data files to determine whether the applicant has submitted a duplicate application or has had a recent loan application rejected. These situations may indicate attempts by applicants to subvert agency credit policies.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_005
Loan Extension: Application Screening Process	11.01.006		The direct loan system must document that borrowers have certified that they have been unable to obtain credit from private financial sources, where such certification is a program requirement.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_006

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Application Screening Process	11.01.008		The direct loan system must document that applicant financial data, repayment ability, and repayment history have been verified through the use of supplementary data sources such as employment and income data, financial statements, tax returns, and collateral appraisals, where this is a program requirement.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_008
Loan Extension: Application Screening Process	11.01.009		The direct loan system must compare the applicant's creditworthiness information to system-stored program creditworthiness criteria and, where a program requirement, calculate a credit risk rating for the applicant.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_009
Loan Extension: Application Screening Process	11.01.011	C	**The direct loan system must provide the information needed to compute the credit subsidy amount associated with a loan. It must do this by using projected cash flows and the applicable U.S. Treasury interest rate, in accordance with OMB Circular A-11, A-34, and SFFAS No. 2.**	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23□Source: OMB Circular A-11; Source Date: 8/1/2009; Source Number: Sec. 185.2-185.5□Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 88		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_011
Loan Extension: Application Screening Process	11.01.013		The direct loan system must provide an automated interface with the Core Financial System to be able to commit funds for the loan if funds control is not done within the DL system.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_013

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Application Screening Process	11.01.014		The direct loan system must update the application information store to reflect the status of the loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_014
Loan Extension: Application Screening Process	11.01.015		The direct loan system must accept, identify, track, and report supervisor overrides of system-generated acceptance/rejection recommendations.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_015
Loan Extension: Application Screening Process	11.01.016		The direct loan system must create and maintain a system record of accepted and rejected loan applications.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_016
Loan Extension: Application Screening Process	11.01.017		The direct loan system must generate a letter notifying the applicant of rejection or acceptance of the loan application.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_017
Loan Extension: Application Screening Process	11.01.018		The direct loan system must be able to provide for an electronic application process using various media, such as a secure internet application (WEB site).	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Application_Screening_018
Loan Extension: Application Screening Process	11.01.019	A	**The system shall capture the following application information to include, but not limited to the following: applicant name, applicant address, applicant income, applicant demographic data, application amount, application date and application program.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Application_Screening_026

DIRECT LOANS REQUIREMENTS								DFAS 7900.4-M, Vol. 11
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Application Screening Process	11.01.020	A	**The system shall capture the following application status information to include, but not limited to the following: applications pending, applications approved and applications rejected.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Application_Screening_027
Loan Extension: Application Screening Process	11.01.021	A	**The system shall capture the following credit information to include, but not limited to the following: delinquencies on debt to the Federal Government, credit history, employment data, income data and collateral value.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Application_Screening_025
Loan Extension: Application Screening Process	11.01.022	A	**To support the direct loan process, the system shall provide an automated interface with credit bureaus that allows an agency to obtain applicant credit history information (credit bureau report).**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 23				Direct_Loan_Application_Screening_019
Loan Extension: Application Screening Process	11.01.023	A	**To support the direct loan process, the system shall, for credit bureaus that do not have the capability for an automated interface, record credit history information entered by agency staff.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 23				Direct_Loan_Application_Screening_020
Loan Extension: Application Screening Process	11.01.024	A	**To support the direct loan process, the system shall document whether the Credit Alert Interactive Voice Response System (CAIVRS) identified the applicant as a borrower who is delinquent or has defaulted on a previous federal debt.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 23				Direct_Loan_Application_Screening_021

DIRECT LOANS REQUIREMENTS								DFAS 7900.4-M, Vol. 11
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Application Screening Process	11.01.025	A	**To support the direct loan process, the system shall allow an override if the agency determines that the account was referred to CAIVRS in error.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 23				Direct_Loan_Application_Screening_022
Loan Extension: Application Screening Process	11.01.026	A	**To support the direct loan process, the system shall determine if sufficient funds are available in the Program Account to cover the subsidy cost.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 23				Direct_Loan_Application_Screening_023
Loan Extension: Application Screening Process	11.01.027	A	**To support the direct loan process, the system shall determine if available lending limits in the Financing Account are sufficient to cover the face value of the proposed loan.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 23				Direct_Loan_Application_Screening_024
Loan Extension: Loan Origination Process	11.02.001		The direct loan system must record loan terms and calculate disbursement schedules and repayment amounts and schedules as needed.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_001
Loan Extension: Loan Origination Process	11.02.002		The direct loan system must record the cohort and risk category, as defined in OMB Circular A-34, associated with the loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_002
Loan Extension: Loan Origination Process	11.02.003		The direct loan system must assign a unique account number to the loan that will remain unchanged throughout the life of the loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_003
Loan Extension: Loan Origination Process	11.02.004		The direct loan system must support the generation of loan documents for the borrower and the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_004

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Loan Extension: Loan Origination Process	11.02.005		The direct loan system must record information concerning the loan booking process, including date of booking.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_005
Loan Extension: Loan Origination Process	11.02.006		The direct loan system must record the applicable Treasury interest rate for the loan at the time of obligation, in accordance with OMB Circular A-34 and agency specific guidelines. This rate is used in subsidy calculations.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_006
Loan Extension: Loan Origination Process	11.02.007		The direct loan system must provide an automated interface with the Core Financial System to record the direct loan obligation, including the obligation for the subsidy. The interface must also allow for the liquidation of commitments previously recorded.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_007
Loan Extension: Loan Origination Process	11.02.008		The direct loan system must include in credit bureau reporting all commercial accounts in excess of a pre-determined amount.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_008
Loan Extension: Loan Origination Process	11.02.009		The direct loan system must calculate and deduct the loan application and origination fee from disbursements if not previously remitted by the applicant.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_009
Loan Extension: Loan Origination Process	11.02.010		The direct loan system must provide the capability to cancel, thus de-obligating, undisbursed loans.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_010
Loan Extension: Loan Origination Process	11.02.011		The direct loan system must update debtor accounts to reflect management override of offsets.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_011

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Loan Extension: Loan Origination Process	11.02.012		The direct loan system must record important information needed for each loan disbursement, including the amount and applicable Treasury interest rates (to support the computation of accrued interest expense on borrowings from the US Treasury), and subsidy re-estimates.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_012
Loan Extension: Loan Origination Process	11.02.013		The direct loan system must support the calculation of borrowings. The actual organization of the system processes between the direct loan system and Core Financial System is at the discretion of the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_013
Loan Extension: Loan Origination Process	11.02.014		The direct loan system must provide an automated interface with the Core Financial System to initiate and record the disbursement by cohort, establish the receivable, and record the movement of the subsidy funds from the Program account to the Financing Account.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_014
Loan Extension: Loan Origination Process	11.02.015		The direct loan system must capture the estimated useful economic life of any pledged collateral and compare it to the proposed term of the loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_015
Loan Extension: Loan Origination Process	11.02.016		The direct loan system must document that transactions over a predetermined amount have had a collateral appraisal by a licensed or certified appraiser.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_016
Loan Extension: Loan Origination Process	11.02.017		The direct loan system must compute the loan-to-value ratio and flag those loans with a ratio exceeding 100% (or more stringent standards set by the agency).	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_017

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Loan Origination Process	11.02.018		The direct loan system must provide the following types of management information: approval and rejection monitoring, override exception, potential application fraud, detailed transaction history, exceptions, and disbursement management summaries.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_018
Loan Extension: Loan Origination Process	11.02.019		The direct loan system must be able to annotate on the borrower record that a disbursement was offset by U.S. Treasury on behalf of another government agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_019
Loan Extension: Loan Origination Process	11.02.020	D	Deleted: The system must provide a user friendly query tool that facilitates reporting rapidly on any required data elements.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_020
Loan Extension: Loan Origination Process	11.02.021		The direct loan system must maintain financial accounting information at appropriate levels of summary for computational and reporting purposes. The main levels are: - transaction - loan history - risk category, - cohort, and - account.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_021
Loan Extension: Loan Origination Process	11.02.022		The system shall record an obligation of subsidy, in the program account, when a binding contract has been signed, in accordance with the provisions of OMB Circular A-11, Federal Credit Programs.		Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 0406	Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_030
Loan Extension: Loan Origination Process	11.02.024	A	**The system shall capture the following loan information to include, but not limited to the following: loan status, loan subsidy information and loan cohort.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Origination_026

DIRECT LOANS REQUIREMENTS								DFAS 7900.4-M, Vol. 11
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Loan Extension: Loan Origination Process	11.02.025	A	**The system shall capture the following collateral information to include, but not limited to the following: collateral appraised value and collateral status.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Origination_027
Loan Extension: Loan Origination Process	11.02.026	A	**The system shall capture the following payment history information to include, but not limited to the following: disbursement amount, collections including principal/interest and accruals.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Origination_028
Loan Extension: Loan Origination Process	11.02.027	A	**The system shall capture the following special collection activity data to include, but not limited to the following: delinquent debt collection activity and status.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 15				Direct_Loan_Origination_029
Loan Extension: Loan Origination Process	11.02.028	A	**To support the direct loan process, the system shall record loan terms.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 24				Direct_Loan_Origination_023
Loan Extension: Loan Origination Process	11.02.029	A	**To support the direct loan process, the system shall calculate disbursement schedules.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 24				Direct_Loan_Origination_024
Loan Extension: Loan Origination Process	11.02.030	A	**To support the direct loan process, the system shall calculate repayment amounts.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 24				Military_Pay_089
Loan Extension: Loan Origination Process	11.02.031	A	**To support the direct loan process, the system shall provide a capability to report a description of the characteristics of programs they administer.**	Source: SFFAS-18; Source Date: 6/1/2011; Source Number: Para 11 A				Direct_Loan_Reporting_006

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Loan Extension: Loan Origination Process	11.02.032	A	**To support the direct loan process, the system shall provide a capability to disclose the following for each program administered: (a) the total amount of direct or guaranteed loans disbursed for the current reporting year and the preceding reporting year, (b) the subsidy expense by components as defined in paragraphs 25 through 29, recognized for the direct loans disbursed in those years, (c) the subsidy re-estimates by components as defined in paragraph 32 for those years.**	Source: SFFAS-18; Source Date: 6/1/2011; Source Number: Para 11 A				Direct_Loan_Reporting_007
Account Servicing: Billing and Collection Process	11.03.001		The direct loan system must calculate outstanding balances for each loan account invoiced. The calculation must include principal, interest, late charges, and other amounts due.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_001
Account Servicing: Billing and Collection Process	11.03.002		The direct loan system must identify loan accounts to be invoiced based on agency program invoicing criteria and other loan account information, such as amount outstanding, most recent payment, payment amount due, and date due.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_002
Account Servicing: Billing and Collection Process	11.03.003		The direct loan system must provide the capability to analyze escrow balances to adjust required deposit amounts. This will help prevent deficiencies in tax and insurance deposits and payments for housing and other long-term real estate loans.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_003

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Account Servicing: Billing and Collection Process	11.03.004		The direct loan system must generate and transmit a bill, payment coupon, invoice or other document that shows the borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_004
Account Servicing: Billing and Collection Process	11.03.005		The direct loan system must apply any collections, using the agency's program receipt application rules, to the appropriate liquidating or financing account. Collection sources could include cash, pre-authorized debit, check, or credit card.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_005
Account Servicing: Billing and Collection Process	11.03.006		The direct loan system must record a prepayment (the early payoff of the entire loan balance or paying more than the scheduled monthly payment), a partial, full, or late payment indicator.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_006
Account Servicing: Billing and Collection Process	11.03.007		The direct loan system must identify payments that cannot be applied and document why the payments cannot be applied.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_007
Account Servicing: Billing and Collection Process	11.03.008		The direct loan system must be able to compare a borrower's preauthorized debits, received from financial institutions and other external sources, to expected collections.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_008

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Account Servicing: Billing and Collection Process	11.03.009	D	Deleted: The system must provide an automated interface with the Core Financial System to record the collection. If the system itself handles the collection processing, it must meet the requirements in the "Core Financial System Requirements" related to this activity and send summary data to the Core Financial System.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_009
Account Servicing: Billing and Collection Process	11.03.010	D	Deleted: The system must be able to provide a means for debtors to inquire into their account status such as electronic inquiry using a secure internet WEB site or an automated telephone program such as a voice response unit.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_010
Account Servicing: Billing and Collection Process	11.03.011		The direct loan system must be able to apply components of payment (principle, interest, late fees) in accordance with established business rules.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_011
Account Servicing: Billing and Collection Process	11.03.012		The direct loan system must be capable of automatically capitalizing interest in accordance with established policy.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_012
Account Servicing: Billing and Collection Process	11.03.013		The direct loan system must be able to provide an electronic means to receive payments such as Automated Clearing-house (ACH) and Electronic Debit Account (EDA).	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Billing_And_Collection_013

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Account Servicing: Billing and Collection Process	11.03.014		For reporting collections, an automated direct loan system must be able to prepare and mail to borrowers by January 31 of each year: Internal Revenue Service (IRS) Form 1098, Mortgage Interest Statements; IRS Form 1099-A, Acquisition or Abandonments of Secured Property; IRS Form 1099-C, Cancellation of Debt; IRS Form 1099-G, Certain Government Payments and other IRS Forms as required.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30				Direct_Loan_Account_Billing_And_Collection_014
Account Servicing: Billing and Collection Process	11.03.015		For reporting collections, an automated system must be able to transmit, to the IRS, information on interest paid and other reportable data.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30				Direct_Loan_Account_Billing_And_Collection_018
Account Servicing: Billing and Collection Process	11.03.016		The direct loan system must be capable of interfacing with other financial management systems.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 13				Direct_Loan_Account_Billing_And_Collection_015
Account Servicing: Billing and Collection Process	11.03.017		The system must be able to perform automatic system balancing. This system balancing must ensure that direct loan partners involved in a financial information exchange agree on transaction number and dollar values passed, processed, and rejected.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 13				Lender_Eligibility_019
Account Servicing: Billing and Collection Process	11.03.018	D	Deleted: The system must be capable of supporting managerial cost accounting	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 13				Direct_Loan_Account_Billing_And_Collection_016

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Account Servicing: Billing and Collection Process	11.03.019		The system must contain adequate and current information reflecting loan payment history, including occurrences of delinquencies and defaults, and any subsequent loan actions that result in payment deferrals, refinancing, or rescheduling.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_018
Account Servicing: Account Status Maintenance Process	11.04.001		The direct loan system must support evaluation of accounts proposed for modification by the agency or borrower by comparing loan data to the agency's program loan modification criteria.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_001
Account Servicing: Account Status Maintenance Process	11.04.002		The direct loan system must calculate rescheduled loan terms, including repayment amounts and schedules, where appropriate. It must also calculate any change in the subsidy amount as a result of the loan modifications.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_002
Account Servicing: Account Status Maintenance Process	11.04.003		The direct loan system must perform a funds control check through an automated interface with the Core Financial System to verify the availability of a subsidy.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_003
Account Servicing: Account Status Maintenance Process	11.04.004		The direct loan system must produce selected loan account information listings for review by internal modification groups.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_004
Account Servicing: Account Status Maintenance Process	11.04.005		The direct loan system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_005

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Account Servicing: Account Status Maintenance Process	11.04.006		The direct loan system must update the loan information store to reflect the modified status of the loan, including changes in the value or status of any collateral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_006
Account Servicing: Account Status Maintenance Process	11.04.007		The direct loan system must provide an automated interface with the Core Financial System to record pre-1992 and post 1991 direct loan modifications.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_007
Account Servicing: Account Status Maintenance Process	11.04.008		The direct loan system must be able to generate a new loan document, which displays information concerning both the original and modified direct loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_008
Account Servicing: Account Status Maintenance Process	11.04.014		The direct loan system must be able to maintain a link between the new loan account established for the new debt instrument and the old loan account records.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Account_Status_Maintenance_011
Account Servicing: Account Status Maintenance Process	11.04.016		For collateral requirements, an automated direct loan system must document significant changes to the condition and value of any collateral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 32				Direct_Loan_Account_Status_Maintenance_013
Account Servicing: Account Status Maintenance Process	11.04.017		To support internal management information requirements for the Delinquent Debt Collection function, an automated direct loan system should provide at least the following types of management information: detailed transaction history, standard management control/activity, exceptions, offsetting agency description, trend analysis or performance, collection contractor compensation, and collateral management activity and expense.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 32				Direct_Loan_Foreclosure_Collateral_Liquidation_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Account Servicing: Account Status Maintenance Process	11.04.020	D	Deleted: The system shall be able to demonstrate that all development requirements are incorporated into the final system output through the use of requirements traceability matrices.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 14				Direct_Loan_Account_Status_Maintenance_015
Account Servicing: Account Status Maintenance Process	11.04.021	D	Deleted: The system shall perform all work needed to accomplish the specified outcomes, achieve or exceed the specified performance standards, record and reconcile funds, and track and report activity.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 14				Direct_Loan_Account_Status_Maintenance_016
Account Servicing: Account Status Maintenance Process	11.04.022	D	Deleted: The system testing shall ensure that all related manual procedures perform according to system requirements.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 14				Direct_Loan_Account_Status_Maintenance_017
Account Servicing: Account Status Maintenance Process	11.04.023	D	Deleted: The automated system must use Configuration Management (CM) that will establish and maintain the security and integrity of the system throughout its development life cycle.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 14				Direct_Loan_Account_Status_Maintenance_014
Account Servicing: Account Status Maintenance Process	11.04.024	A	**The system shall capture the nine-digit Business Partner Number when processing all transactions involving a customer or vendor.**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040604			Direct_Loan_Account_Status_Maintenance_019
Account Servicing: Account Status Maintenance Process	11.04.025	A	**The system shall have the capability to classify transactions affecting financing accounts by Financing Account Indicator Code.**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040604			Direct_Loan_Account_Status_Maintenance_020
Portfolio Management: Portfolio Performance Process	11.05.001		The direct loan system must compare loan data to the agency's program portfolio evaluation criteria in order to identify loans that require review or evaluation.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 39		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Performance_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Portfolio Management: Portfolio Performance Process	11.05.002		The direct loan system must compare loan data to the agency's program portfolio evaluation criteria to identify loans with the potential for graduation to private sector financing.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 39		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Performance_002
Portfolio Management: Portfolio Performance Process	11.05.003		For the Portfolio Management Identify Loans for Evaluation activity, an automated direct loan system should compute and maintain program performance information. Some examples of the types of performance measures an agency may want its automated system to compute are: Number and dollar value of loans made Average loan size Loans made by geographical region Number and amount of delinquent loans by key indicators such as loan-to-value ratios Number and amount of defaulted loans by key indicators such as loan-to-value ratios Number and amount of rescheduled loans Amount of loan write-offs.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 39-40		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Performance_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Portfolio Management: Portfolio Performance Process	11.05.004		For the Portfolio Management Identify Loans for Evaluation activity, an automated direct loan system should compute and maintain financial measures to help assess the credit soundness of a loan program. Some examples of the types of financial measures an agency may want its automated system to compute are: Average loan-to-value ratio (for collateralized programs) Current loans as a percentage of total loans Delinquent loans as a percentage of total current loans Write-offs as a percentage of seriously delinquent loans Overall portfolio risk rate Loan loss rates Recovery rates on defaulted loans.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 40		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Performance_004
Portfolio Management: Portfolio Performance Process	11.05.005		For the Portfolio Management Identify Loans for Evaluation activity, an automated direct loan system should compute and maintain efficiency measures to help determine the effectiveness of use of agency resources. Some examples of the types of efficiency measures an agency may want its automated system to compute are: Administrative cost per loan approved Time required to process a loan application Administrative cost per loan serviced Administrative cost per delinquent dollar collected Net proceeds on real property sold compared to appraised value.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 40		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Performance_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Portfolio Management: Portfolio Performance Process	11.05.010		An automated system will not recognize administrative expenses in calculating the subsidy costs of direct loans.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 38				Direct_Loan_Portfolio_Performance_009
Portfolio Program Financing Process	11.06.001		To Support Treasury Borrowing Calculations, the Core Financial System and the direct loan system must execute SF-1151's and record amounts borrowed from the U.S. Treasury to finance loans. They must also make adjustments to borrowings during the year to reflect changes in original estimates.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_001
Portfolio Program Financing Process	11.06.002		To Support Treasury Borrowing Calculations, the Core Financial System and the direct loan system must be able to execute and record U.S. Treasury borrowings to finance interest payments to U.S. Treasury if insufficient funds are available to make the payment.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_002
Portfolio Program Financing Process	11.06.003		To Support Treasury Borrowing Calculations, the Core Financial System and the direct loan system must track the amount of un-invested funds in the financing account as needed to support the calculations of interest earnings.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_003
Portfolio Program Financing Process	11.06.004		To Support Treasury Borrowing Calculations, the Core Financial System and the direct loan system must compute interest expense on borrowings and interest earnings on un-invested funds.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_004

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Portfolio Program Financing Process	11.06.005		To Support Treasury Borrowing Calculations, the Core Financial System and the direct loan system must execute and record the repayment of principal using SF-1151's, and interest to U.S. Treasury using SF-1081's.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_005
Portfolio Program Financing Process	11.06.006		To Support Treasury Borrowing Calculations, the Core Financial System and the direct loan system must execute and record the receipt of interest earnings from the U.S. Treasury on un-invested funds using SF-1081's.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_006
Portfolio Program Financing Process	11.06.007		To Support Treasury Borrowing Calculations, the direct loan system must be able to provide an automated interface with the Core Financial System to record all calculations.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_007
Portfolio Program Financing Process	11.06.008		To support subsidy re-estimates, an automated direct loan system should support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB Circular A-11 and SFFAS No. 2.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43□Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 33□Source: OMB Circular A-11; Source Date: 8/1/2009; Source Number: Sec. 185.2		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_008

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Portfolio Program Financing Process	11.06.010		To support subsidy re-estimates, an automated direct loan system should compare the current year re-estimated subsidy cost to the prior year re-estimated loan subsidy cost to determine whether subsidy costs for a risk category increased or decreased.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_009
Portfolio Program Financing Process	11.06.011		To support subsidy re-estimates, an automated direct loan system should transfer loan subsidy from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies to provide adequate funding for each risk category.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_010
Portfolio Program Financing Process	11.06.012		To support subsidy re-estimates, an automated direct loan system should: Group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. Request an apportionment and obligate funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy. Transfer excess subsidy of cohorts of loans to the Special Fund Receipt Account.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_011
Portfolio Program Financing Process	11.06.014		To support analyzing of working capital needs, an automated direct loan system should be able to account for working capital cash balance in accordance with OMB Circular A-11 guidance.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_012
Portfolio Program Financing Process	11.06.015		To support analyzing of working capital needs, an automated direct loan system should record any costs incurred, which are funded by working capital.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_013

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Portfolio Program Financing Process	11.06.016		To support analyzing of working capital needs, an automated direct loan system should compute the amount of Treasury interest earned by working capital funds and provide this amount to the Core Financial System.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_014
Portfolio Program Financing Process	11.06.017		The direct loan system must maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_015
Portfolio Program Financing Process	11.06.018		The system must maintain data that is predictive of loan performance and subsidy costs.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_016
Portfolio Program Financing Process	11.06.019		The system must maintain the actual loan terms, including maturity, interest rate, and upfront and/or annual fees.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_017
Portfolio Program Financing Process	11.06.020		The system must record any changes in terms and conditions in addition to the original terms and conditions, not in place of them.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 42			Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_018
Portfolio Program Financing Process	11.06.021		The system must include measures of the financial condition of the business or individual receiving the loan and past credit experience if applicable since creditworthiness may be a strong predictor of defaults.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_019
Portfolio Program Financing Process	11.06.024		The system must maintain the primary economic factors that influence loan performance.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_022

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Portfolio Program Financing Process	11.06.025		The system must maintain all cash transactions related to each loan for several years to allow for trend analysis.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_023
Portfolio Program Financing Process	11.06.026		The system must support the reestimate calculation and provide the necessary data to record the reestimate in the core financial system.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 43		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Program_Financing_024
Portfolio Program Financing Process	11.06.027		To support subsidy estimates, an automated direct loan system should be able to calculate and report, as necessary, the aggregate repayment schedule for a cohort.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 42				Direct_Loan_Portfolio_Program_Financing_025
Portfolio Program Financing Process	11.06.029		When a pre-1992 direct loan is directly modified, an automated system must transfer the loan to a financing account and change their book value to an amount equal to their post-modification value. Any subsequent modification is treated as a modification of post-1991 loans.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 47	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I.2			Direct_Loan_Portfolio_Program_Financing_026
Portfolio Program Financing Process	11.06.030		When a pre-1992 direct loan is indirectly modified, an automated system must keep the loan in a liquidating account. The system must also reassess the bad debt allowance and adjusted the allowance to reflect amounts that would not be collected due to the modification.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 47	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I.2			Direct_Loan_Portfolio_Program_Financing_027
Portfolio Management: Portfolio Sales Process	11.07.001		To prepare a portfolio for sale, an automated direct loan system should compare loan information to agency program criteria to select loans for inclusion in a potential sales pool.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Portfolio Management: Portfolio Sales Process	11.07.002		To prepare a portfolio for sale, an automated direct loan system should provide the ad hoc query capability needed to provide information on selected loans.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_002
Portfolio Management: Portfolio Sales Process	11.07.003		To prepare a portfolio for sale, an automated direct loan system should record OMB/Treasury approval or disapproval of the sale/prepayment of a loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_003
Portfolio Management: Portfolio Sales Process	11.07.004		For a prepayment program, an automated direct loan system should generate a prepayment offer to be sent to eligible borrowers for participation in the prepayment program.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_004
Portfolio Management: Portfolio Sales Process	11.07.005		For a prepayment program, an automated direct loan system should record receipt of commitment letters from borrowers.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_005
Portfolio Management: Portfolio Sales Process	11.07.007		For a prepayment program, an automated direct loan system should provide an automated interface with the Core Financial System to record the receipt of a prepayment and the changes in subsidy costs.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_006
Portfolio Management: Portfolio Sales Process	11.07.008		When executing a portfolio sale, an automated direct loan system should identify loans with incomplete documentation in the loan information store and generate a request for information to ensure loan files are complete.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_007
Portfolio Management: Portfolio Sales Process	11.07.009		When executing a portfolio sale, an automated direct loan system should generate documents and other information necessary to finalize the sales agreement with the purchaser.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_008

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Portfolio Management: Portfolio Sales Process	11.07.010		When executing a portfolio sale, an automated direct loan system should update the loan information store to identify loans sold using information received from the underwriter.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_009
Portfolio Management: Portfolio Sales Process	11.07.011		When executing a portfolio sale, an automated direct loan system should provide an automated interface with the Core Financial System to record the sale of receivables, the proceeds, changes in subsidy costs, and calculate the related gain or loss in accordance with SFFAS No. 2.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_010
Portfolio Management: Portfolio Sales Process	11.07.012		For internal management information requirements for the Portfolio Management function, an automated direct loan system should provide at least the following types of management information: detailed transaction history, standard management control/activity, portfolio sale historical payments, portfolio sale performance, and program credit reform status.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_011
Portfolio Management: Portfolio Sales Process	11.07.013		When executing a portfolio sale, an automated direct loan system should update the loan information store with any provided information.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Portfolio_Sales_012
Portfolio Management: Portfolio Sales Process	11.07.017		The direct loan system must provide an automated interface with the Core Financial System to record pre-1992 and post 1991 direct loan modifications.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 53				Direct_Loan_Account_Status_Maintenance_007

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.001		For reporting delinquent debt, an automated direct loan system should identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) and Credit Alert Interactive Voice Response System (CAIVRS) by comparing reporting criteria to delinquent loan data.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_001
Delinquent Debt Collection: Collection Action Process	11.08.002		For reporting delinquent debt, an automated direct loan system should calculate outstanding balances, including interest, penalties, and administrative charges, and include this information in credit bureau reports.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_002
Delinquent Debt Collection: Collection Action Process	11.08.003		For reporting delinquent debt, an automated direct loan system should generate (or include in demand letters) a notice to inform consumer borrowers of the referral of a delinquent debt to a credit bureau and CAIVRS in accordance with regulations.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_003
Delinquent Debt Collection: Collection Action Process	11.08.004		For reporting delinquent debt, an automated direct loan system should maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_004
Delinquent Debt Collection: Collection Action Process	11.08.005		For reporting delinquent debt, an automated direct loan system should prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_005

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.006		For contact with debtor, the Debt Collection process of an automated direct loan system should generate and transmit dunning letters to debtors with past-due loan accounts.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_006
Delinquent Debt Collection: Collection Action Process	11.08.007		For contact with debtor, the Debt Collection process of an automated direct loan system should identify debtors who do not respond to dunning letters within a specified time period.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_007
Delinquent Debt Collection: Collection Action Process	11.08.008		For contact with debtor, the Debt Collection process of an automated direct loan system should track demand letters and borrower responses to document borrower due process notification (and borrower willingness and ability to repay debt).	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_008
Delinquent Debt Collection: Collection Action Process	11.08.009		For contact with debtor, the Debt Collection process of an automated direct loan system should track and document debtor appeals received in response to demand for payment.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_009
Delinquent Debt Collection: Collection Action Process	11.08.010	D	Deleted: For contact with debtor, the Debt Collection process of an automated system should provide automated support to the collection process.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_010
Delinquent Debt Collection: Collection Action Process	11.08.011		For Treasury Offset referral, an automated direct loan system should identify accounts eligible for referral to the Treasury Offset Program (TOP).	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Delinquent Debt Collection: Collection Action Process	11.08.013		For Treasury Offset referral, an automated direct loan system should generate written notification to the borrower that includes the following: the nature and the amount of the debt; the intention of the agency to collect the debt through administrative offset; an explanation of the rights of the debtor; an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt; and an offer to enter into a written repayment agreement with the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_012
Delinquent Debt Collection: Collection Action Process	11.08.014		For Treasury Offset referral, an automated direct loan system should be able to transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_013
Delinquent Debt Collection: Collection Action Process	11.08.016		For Treasury Offset referral, an automated direct loan system should update the loan information store to reflect TOP status.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_014
Delinquent Debt Collection: Collection Action Process	11.08.017		For Treasury Offset referral, an automated direct loan system should update the Core Financial System to record collections from TOP.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_015
Delinquent Debt Collection: Collection Action Process	11.08.020		For garnishment of Non-Federal Wages, an automated direct loan system should interface with the Core Financial System to record receipts remitted to the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_016

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.021		For referral to Collection Agencies, an automated direct loan system should compare delinquent account data to agency program collection agency referral criteria to select delinquent loan accounts for referral to collection agencies.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_017
Delinquent Debt Collection: Collection Action Process	11.08.022		For referral to Collection Agencies, an automated direct loan system should sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_018
Delinquent Debt Collection: Collection Action Process	11.08.023		For referral to Collection Agencies, an automated direct loan system should calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_019
Delinquent Debt Collection: Collection Action Process	11.08.024		For referral to Collection Agencies, an automated direct loan system should assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_020
Delinquent Debt Collection: Collection Action Process	11.08.025		For referral to Collection Agencies, an automated direct loan system should document that the delinquent account has been referred to a collection agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_021
Delinquent Debt Collection: Collection Action Process	11.08.026		For referral to Collection Agencies, an automated direct loan system should generate and receive electronic transmissions of account balance data and status updates to and from collection agencies.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_022

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.027		For referral to Collection Agencies, an automated direct loan system should record receipts remitted to the collection agency and forwarded to the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_023
Delinquent Debt Collection: Collection Action Process	11.08.028		For referral to Collection Agencies, an automated system should update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52				Direct_Loan_Delinquent_Debt_Collection_Action_024
Delinquent Debt Collection: Collection Action Process	11.08.029		For referral to Collection Agencies, an automated direct loan system should accept and match collection agency invoices with agency records.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_025
Delinquent Debt Collection: Collection Action Process	11.08.030		For referral to Collection Agencies, an automated direct loan system should be able to request, reconcile, and record returned accounts from collection agencies.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_026
Delinquent Debt Collection: Collection Action Process	11.08.031		For referral to Collection Agencies, an automated direct loan system should interface with the Core Financial System to be able to record collections processed through collection agencies.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_027

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.032	D	Deleted: For litigation referral activities, an automated system should compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral. It must also support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_028
Delinquent Debt Collection: Collection Action Process	11.08.033		For litigation referral activities, an automated direct loan system should provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_029
Delinquent Debt Collection: Collection Action Process	11.08.034		For litigation referral activities, an automated direct loan system should calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_030
Delinquent Debt Collection: Collection Action Process	11.08.035		For litigation referral activities, an automated direct loan system should generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to Department of Justice (DOJ).	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_031

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.036		For litigation referral activities, an automated direct loan system should receive electronic transmissions of account data and status updates to and from the DOJ's Central Intake Facility, or the agency's Office of General Counsel's (OGC) automated system for referrals.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_032
Delinquent Debt Collection: Collection Action Process	11.08.037		For litigation referral activities, an automated direct loan system should update the loan status to reflect referrals for litigation so that the loan can be excluded from other collection actions, and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_033
Delinquent Debt Collection: Collection Action Process	11.08.038		For litigation referral activities, an automated direct loan system should match agency litigation referrals with the Department of Justice listing of agency litigation referrals.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_034
Delinquent Debt Collection: Collection Action Process	11.08.039		For litigation referral activities, an automated direct loan system should record and track recovery of judgment decisions.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_035
Delinquent Debt Collection: Collection Action Process	11.08.040		For litigation referral activities, an automated direct loan system should update the loan information store to reflect receipts and adjustments.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_036
Delinquent Debt Collection: Collection Action Process	11.08.041		For litigation referral activities, an automated direct loan system should interface with the Core Financial System to record any collections resulting from litigation.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_037

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.042		For Treasury Offset referral, an automated direct loan system should identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_038
Delinquent Debt Collection: Collection Action Process	11.08.043		For Treasury Offset referral, an automated direct loan system should offset delinquent debts internally before referral to TOP, where applicable.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_039
Delinquent Debt Collection: Collection Action Process	11.08.044		For Treasury Offset referral, an automated direct loan system should apply collections received through the TOP process to debtor accounts in accordance with applicable payment application rules.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_040
Delinquent Debt Collection: Collection Action Process	11.08.045		For Treasury Offset referral, an automated direct loan system should record offset fees in accordance with agency program requirements.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_041
Delinquent Debt Collection: Collection Action Process	11.08.046		For Treasury Offset referral, an automated direct loan system should process agency refunds given to borrowers erroneously, offset and transmit this information to Treasury in a timely manner.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_042
Delinquent Debt Collection: Collection Action Process	11.08.047		For Treasury Offset referral, an automated direct loan system should record refunds given by US Treasury and adjust the loan information store accordingly.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_043

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Action Process	11.08.048		For garnishment of Non-Federal Wages, an automated direct loan system should generate written notice informing the borrower of the agency's intention to initiate proceedings to collect the debt through deductions from pay, the nature and amount of the debt to be collected, and the debtor's rights.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_044
Delinquent Debt Collection: Collection Action Process	11.08.049		For garnishment of Non-Federal Wages, an automated direct loan system should document that the wage garnishment order was sent to the employer.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 51		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_045
Delinquent Debt Collection: Collection Action Process	11.08.050		For garnishment of Non-Federal Wages, an automated direct loan system should provide ad hoc reporting capability needed to monitor the amounts recovered through non-Federal wage garnishment.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_046
Delinquent Debt Collection: Collection Action Process	11.08.051		For garnishment of Non-Federal Wages, an automated direct loan system should document that the agency provided debtors a hearing, when requested.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_047
Delinquent Debt Collection: Collection Action Process	11.08.052		For garnishment of Non-Federal Wages, an automated direct loan system should apply collections received through wage garnishment according to agency application rules.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_048
Delinquent Debt Collection: Collection Action Process	11.08.053		For referral to Collection Agencies, an automated direct loan system should generate payment to the collection agency for services rendered through the Core Financial System.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_049

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Delinquent Debt Collection: Collection Action Process	11.08.054		For litigation referral activities, an automated direct loan system should track filing of pleadings and other motions, including proofs of claims in bankruptcy, to ensure swift legal action and to monitor litigation activity.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_050
Delinquent Debt Collection: Collection Action Process	11.08.056		If a legitimate claim exists by a third party or by the borrower to a part of the recognized value of the foreclosed assets, the system must recognize the present value of the estimated claim as a special contra valuation allowance.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 58	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.L.1	Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Collection_Action_053
Delinquent Debt Collection: Collection Action Process	11.08.057	A	**To support the direct loan process for litigation referral activities, the system shall compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 52				Direct_Loan_Delinquent_Debt_Collection_Action_051
Delinquent Debt Collection: Collection Action Process	11.08.058	A	**To support the direct loan process for litigation referral activities, the system shall support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.**	Source: JFMIP SR-99-08; Source Date: 6/1/1999; Source Number: Pg 52				Direct_Loan_Delinquent_Debt_Collection_Action_052
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.001		To identify and document accounts selected for write-off, an automated direct loan system should compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible write-off.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.002		To identify and document accounts selected for write-off, an automated direct loan system should classify debtors based on financial profile and ability to repay.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_002
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.003		To identify and document accounts selected for write-off, an automated direct loan system should produce a CCLR for each loan account to be referred to agency counsel or the Department of Justice for approval of termination of collection action. It must also update the loan status to reflect the referral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_003
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.004		To identify and document accounts selected for write-off, an automated direct loan system should update the loan information store to reflect approval or disapproval by agency counsel or the Department of Justice for termination of collection action.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_004
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.005		To identify and document accounts selected for write-off, an automated direct loan system should update the loan information store and provide an automated interface with the Core Financial System to record the write-off of the receivable.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_005
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.006		To monitor written-off accounts, an automated direct loan system should maintain a suspense file of inactive (written-off) loan accounts.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_006
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.007		To monitor written-off accounts, an automated direct loan system should reactivate written-off loan accounts at a system user's request if the debtor's financial status or the account status changes.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_007

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.008		To document close-out of uncollectible accounts, an automated direct loan system should compare loan account data to agency closeout criteria to identify debtor accounts eligible for closeout and 1099-C reporting.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_008
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.010		To document close-out of uncollectible accounts, an automated direct loan system should prepare and send a Form 1099-C to the IRS if the debtor has not responded within the required time period.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_009
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.011		To document close-out of uncollectible accounts, an automated direct loan system should update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_010
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.012		To document close-out of uncollectible accounts, an automated direct loan system should retain electronic summary records of closed out account activity for a period of five years for use in the agency's screening of new loan applications.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_011
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.013		To identify and document accounts selected for write-off, an automated direct loan system should have indicators of the financial well-being of a debtor, including debtor financial statements, credit bureau reports, and payment receipt history.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.015		When assets are acquired in full or partial settlement of post-1991 direct loans, the system must reduce the present value of the government's claim against the borrowers by the amount settled as a result of the foreclosure.		Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.L. 3			Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_015
Delinquent Debt Collection: Write-offs and Close-outs Process	11.09.016		When post-1991 direct loans are written off, the direct loan system must remove the unpaid principal of the loans from the gross amount of loans receivable and concurrently, the same amount is charged to the allowance for subsidy costs.		Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.M			Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_014
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.001		To identify foreclosure candidates, an automated direct loan system should compare delinquent account data to collateral foreclosure selection criteria.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_001
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.002		To identify foreclosure candidates, an automated direct loan system should sort and group selected delinquent accounts by type of collateral (single family or multifamily, commercial, farm, etc.), location, loan-to-value ratios, and the amount of debt.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_002
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.003		To identify foreclosure candidates, an automated direct loan system should calculate outstanding principal, interest, penalties, and administrative charges for each loan account selected for review for foreclosure.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_003
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.004		When foreclosing a loan, an automated direct loan system should transmit a foreclosure notice to the borrower.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_004

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.005		When foreclosing a loan, an automated direct loan system should transmit information necessary for the foreclosure to the Department of Justice (DOJ) and/or the agency's Office of General Counsel (OGC), as applicable.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_005
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.006		When foreclosing a loan, an automated direct loan system should record the results of the foreclosure proceedings and title conveyance to the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_006
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.007		When foreclosing a loan, an automated direct loan system should provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_007
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.008		When foreclosing a loan, an automated direct loan system should provide an automated interface to the Core Financial System that permits it to record the value of the property acquired and to reduce the receivable amount.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_008
Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process	11.10.009		When foreclosing a loan, an automated direct loan system should be able to generate or provide the information needed to manually prepare IRS Form 1099-A, Acquisition or Abandonment of Secured Property.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_On_Collateral_009
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.001		To manage collateral, an automated direct loan system should generate payments to property management contractors for services rendered.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_001

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.002		To manage collateral, an automated direct loan system should track, record, and classify operations and maintenance expenses related to the acquired collateral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_002
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.003		To manage collateral, an automated direct loan system should document rental income and other collections related to the acquired collateral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_003
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.004	D	Deleted: To manage collateral, an automated system should post the expenses and income to the Core Financial System through an automated interface.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_004
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.005		For Disposal of Collateral, an automated direct loan system should update the loan information store to record receipts resulting from the liquidation of acquired collateral and the disposition of the collateral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_005
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.006		For Disposal of Collateral, an automated direct loan system should provide an automated interface to the Core Financial System and the property management system to record disposal of the property and associated receipts.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_006
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.007		For Disposal of Collateral, an automated direct loan system should identify any deficiency balances remaining for the loan after collateral liquidation to allow for further collection activities.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_007

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process	11.11.008		To support internal management information requirements for the Delinquent Debt Collection function, an automated direct loan system should provide at least the following types of management information: detailed transaction history, standard management control/activity, exceptions, offsetting agency description, trend analysis or performance, collection contractor compensation, and collateral management activity and expense.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 58		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Foreclosure_Collateral_Liquidation_008
Cost of Post-1991 Direct Loans	11.12.001		An automated direct loan system must record Post-1991 direct loans as assets at the present value of their estimated net cash inflows. The difference between the outstanding principal of the loans and the present value of their net cash inflows is recognized as a subsidy cost allowance.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 22	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.A	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_001
Cost of Post-1991 Direct Loans	11.12.002		An automated direct loan system must record a subsidy expense for Post-1991 direct loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of on marketable United States (U.S.) Treasury securities of similar maturity to the cash flow of the direct loan or loan guarantee for which the estimate is being made (hereinafter referred to as the applicable Department of the Treasury interest rate).	Source: SFFAS-19; Source Date: 6/1/2008; Source Number: Para 6(a)Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 24	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_002

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost of Post-1991 Direct Loans	11.12.003		During the fiscal year in which new direct loans are disbursed, an automated direct loan system must recognize the components of subsidy expense (of those new direct loans) separately from interest subsidy costs, default costs, fees and other collections, and other subsidy costs.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 25	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.1	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_003
Cost of Post-1991 Direct Loans	11.12.004		An automated direct loan system must record the present value of fees and other collections as a deduction from subsidy costs.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 28	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.4	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_004
Cost of Post-1991 Direct Loans	11.12.005		An automated direct loan system must amortize the subsidy cost allowance for direct loans by the interest method using the interest rate that was used to calculate the present value of the direct loans when the direct loans were disbursed, after adjusting for the interest rate re-estimate. The amortized amount is recognized as an increase or decrease in interest income	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 30 Source: SFFAS-19; Source Date: 6/1/2008; Source Number: Para 7(a)	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_005
Cost of Post-1991 Direct Loans	11.12.006		An automated direct loan system must re-estimate the following subsidy cost allowance, for direct loans, as of the date of the financial statements: interest rate re-estimates and technical/default re-estimates. Each program re-estimate should be measured and disclosed in these two components separately.	Source: SFFAS-18; Source Date: 6/1/2008; Source Number: Para 9	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D.2	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_006

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost of Post-1991 Direct Loans	11.12.007		An automated direct loan system must recognize any increase or decrease in the subsidy cost allowance resulting from the re-estimates as an increase or decrease in subsidy expense for the current reporting period.	Source: SFFAS-18; Source Date: 6/1/2008; Source Number: Para 9	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D.2	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_007
Cost of Post-1991 Direct Loans	11.12.008		An automated direct loan system must recognize interest accrued on direct loans, including amortized interest, as interest income.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 37	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.F	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_008
Cost of Post-1991 Direct Loans	11.12.009		An automated direct loan system must recognize interest due from the U.S. Treasury on un-invested funds as interest income.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 37	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.F	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_009
Cost of Post-1991 Direct Loans	11.12.010		An automated direct loan system must recognize interest accrued on debt to the U.S. Treasury as interest expense.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 37	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.F	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_010
Cost of Post-1991 Direct Loans	11.12.011		An automated direct loan system must recognize losses and liabilities of direct loans, obligated before October 1, 1992, when it is more likely than not that the direct loans will not be totally collected.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.G	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_011
Cost of Post-1991 Direct Loans	11.12.012		An automated direct loan system must re-estimate the allowance of the uncollectible amounts, for pre-1992 direct loans, each year as of the date of the financial statements.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.G.1	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_012

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost of Post-1991 Direct Loans	11.12.013		An automated direct loan system must recognize the amount of the modification cost of direct loans as a modification expense when pre 1992 or post 1991 direct the loans are modified.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 45	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_013
Cost of Post-1991 Direct Loans	11.12.014		An automated direct loan system must recognize any difference between the change in book value and the cost of modification of both pre 1992 and post 1991 direct loans as a gain or loss.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 48	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I.3	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_014
Cost of Post-1991 Direct Loans	11.12.015		For post-1991 direct loans, an automated direct loan system must recognize as a financing source (or a reduction in financing source) the modification adjustment transfer paid or received to offset any gain or loss.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 48	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I.3	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_015
Cost of Post-1991 Direct Loans	11.12.016		An automated direct loan system must recognize any difference between the book value loss (or gain) and the cost of modification on a sale of a pre 1992 and post 1991 direct loan as a gain or loss.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 55	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I.3	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_016
Cost of Post-1991 Direct Loans	11.12.018		The actual historical experience for the performance of a risk category is a primary factor upon which an estimation of default cost is based. To document actual experience, a database shall be maintained to provide historical information on actual payments, prepayments, late payments, defaults, recoveries, and amounts written off.		Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.E.3	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_018

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cost of Post-1991 Direct Loans	11.12.019		When a post-1991 direct loan is modified, an automated direct loan system must change the existing book value of that loan to an amount equal to the present value of the net cash inflows projected under the modified terms from the time of modification to the loan's maturity. That amount is discounted at the original discount rate (the rate that was originally used to calculate the present value of the direct loan, when the direct loan was disbursed, after adjusting for the interest rate re-estimate).	Source: SFFAS-19; Source Date: 6/1/2008; Source Number: Para 7(c)Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 46	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.I.1	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_019
Cost of Post-1991 Direct Loans	11.12.020		When property is transferred from borrowers to a federal credit program through foreclosure or other means, in partial or full settlement of post-1991 direct loans or as a compensation for losses that the government sustained under post-1991 loan guarantees, an automated direct loan system must recognized the foreclosed property as an asset and record the asset at the present value of its estimated future net cash inflows discounted at the original discount rate adjusted for the interest rate re-estimate.	Source: SFFAS-19; Source Date: 6/1/2008; Source Number: para 7 (e)Source: SFFAS-2; Source Date: 6/1/2008; Source Number: para 57	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202 L	Record Loans and Grants	Proposal-to-Reward	Cost_Of_Post_1991_Direct_Loans_020
Cross Servicing	11.13.001		When using an agency authorized to cross-service, an automated direct loan system should identify the volume and type of debts serviced.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_001
Cross Servicing	11.13.002		When using an agency authorized to cross-service, an automated direct loan system should identify the tools used by the agency to collect its own debt.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_002

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cross Servicing	11.13.003		When using an agency authorized to cross-service, an automated direct loan system should provide one or more years of information on the average age of debt over 180 days.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_003
Cross Servicing	11.13.004		When using an agency authorized to cross-service, an automated direct loan system should calculate the amount of debt collected using various collection tools.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_004
Cross Servicing	11.13.005		When using an agency authorized to cross-service, an automated direct loan system should accrue late charges, as required by referring agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_005
Cross Servicing	11.13.006		When using an agency authorized to cross-service, an automated direct loan system should provide information to referring agency sufficient for the referring agency to satisfactorily complete the Report on Receivables Due From the Public.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_006
Cross Servicing	11.13.007		When using an agency authorized to cross-service, an automated direct loan system should track, by portfolio, age of debt referred, dollar and number of referrals, collections on referred debts and report to Treasury on a monthly basis.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_007
Cross Servicing	11.13.008		When using an agency authorized to cross-service, an automated direct loan system should provide information to referring agency as needed, i.e. collections received.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_008

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cross Servicing	11.13.009		When using an agency authorized to cross-service, an automated direct loan system should provide ad hoc reporting capability needed to satisfy referring agencies unique information requests such as, length of workout agreements, percent of debt that can be compromised, etc.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_009
Cross Servicing	11.13.010		In identifying accounts to be selected for cross-servicing, an automated direct loan system should compare delinquent loan account information to statutory criteria to select delinquent loan accounts for possible referral.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 35		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_010
Cross Servicing	11.13.011		In identifying accounts to be selected for cross-servicing, an automated direct loan system should generate notification to the debtor of the agency's intent to refer the debt to a debt collection center.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 35		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_011
Cross Servicing	11.13.012		In identifying accounts to be selected for cross-servicing, an automated direct loan system should update the loan information store.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 35		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_012
Cross Servicing	11.13.013		In identifying accounts to be selected for cross-servicing, an automated direct loan system should identify accounts that can no longer be serviced by agency personnel.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 35		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_013
Cross Servicing	11.13.014		In monitoring accounts referred to the debt collection center, an automated direct loan system should identify accounts with monetary adjustments that must be reported to the debt collection center.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_014

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cross Servicing	11.13.015		In monitoring accounts referred to the debt collection center, an automated direct loan system should provide ad hoc reporting capability needed to monitor the accounts referred to a debt collection center and the amounts recovered.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_015
Cross Servicing	11.13.016		In monitoring accounts referred to the debt collection center, an automated direct loan system should interface with the Core Financial System to record receipts remitted to the agency.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_016
Cross Servicing	11.13.017		In monitoring accounts referred to the debt collection center, an automated direct loan system should apply collections received from the debt collection center according to agency application rules.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_017
Cross Servicing	11.13.018		In monitoring accounts referred to the debt collection center, an automated direct loan system should record collection fees in accordance with agency program requirements.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_018
Cross Servicing	11.13.019		In monitoring accounts referred to the debt collection center, an automated direct loan system should process agency or debt collection center refunds, notify debt collection center as appropriate, and update the loan information store.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_019
Cross Servicing	11.13.020		In monitoring accounts referred to the debt collection center, an automated direct loan system should notify debt collection center of adjustments, recall of debt, or collections received by the agency on the referred debt.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_020

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Cross Servicing	11.13.021		In monitoring accounts referred to the debt collection center, an automated direct loan system should remove from the accounting and financial records accounts that the debt collection center recommends should be written off.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 36		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Cross_Servicing_021
Reporting	11.14.001	C	**Disclosure is made in notes to financial statements to explain the nature of the modification of direct loans or loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification. The U.S. government-wide financial statements need not include this disclosure.**	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.K	Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Reporting_001
Reporting	11.14.002		An automated system should allow a reporting entity to display a reconciliation between the beginning and ending balances of the subsidy cost allowance for outstanding direct loans and the liability for outstanding loan guarantees reported in an entitys Balance Sheet in a note to the financial statements.	Source: SFFAS-18; Source Date: 6/1/2008; Source Number: Para 10	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.N.2			Direct_Loan_Reporting_009
Reporting	11.14.003		An automated direct loan system must be capable of producing a complete transaction history of each loan.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Reporting_002

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	11.14.004		An automated direct loan system must support the following external reporting requirements of OMB and Treasury, including those associated with Federal Credit Reform Act (FCRA) of 1990 and the Chief Financial Officer (CFO) Act of 1990: SF-132, Apportionment and Reapportionment Schedule SF-133, Report on Budget Execution SF-220-9, Report on Accounts and Loans Receivable Due from the Public These external reports rely on supplemental financial data resident in the direct loan system, although they are generated from the general ledger.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Reporting_003
Reporting	11.14.005		For direct loan programs, reporting entities should also disclose, at the program level, the subsidy rates for the total subsidy cost and its components for the interest subsidy costs, default costs (net of recoveries), fees and other collections, and other costs, estimated for direct loans in the current year's budget for the current year's cohorts.	Source: SFFAS-18; Source Date: 6/1/2008; Source Number: para 11 B				Direct_Loan_Reporting_004

DIRECT LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 11	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	11.14.006	D	Deleted: For direct loan programs, reporting entities should disclose, discuss, and explain events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions, that have had a significant and measurable effect on subsidy rates, subsidy expense, and subsidy re-estimates. The disclosure and discussion should also include events and changes that have occurred and are more likely than not to have a significant impact but the effects of which are not measurable at the reporting date.	Source: SFFAS-18; Source Date: 6/1/2008; Source Number: para 11 C				Direct_Loan_Reporting_005
Reporting	11.14.007		The direct loan system must provide a user friendly query tool that facilitates reporting rapidly on any required data elements.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_020
Reporting	11.14.008		The direct loan system must provide the following types of management information: approval and rejection monitoring, override exception, potential application fraud, detailed transaction history, exceptions, and disbursement management summaries.	Source: JFMIP-SR-99-8; Source Date: 6/1/1999; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Direct_Loan_Origination_018

ACRONYMS

ACH	Automated Clearing-House
CAIVRS	Credit Alert Interactive Voice Response System
CCLR	Claims Collection Litigation Report
CM	Configuration Management
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoJ	Department of Justice
EDA	Electronic Debit Account
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
OFFM	Office of Federal Financial Management
OGC	Office of General Counsel
OMB	Office of Management and Budget
SFFAS	Statement of Federal Financial Accounting Standards

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 12, Guaranteed Loans

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 12 - Guaranteed Loans		
Req ID	**Change Type**	**Reason for Change**
12.01.016	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.01.017	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.01.019	**C**	**Requirement verbiage updated.**
12.01.031	**D**	**Dulpicate of 12.01.021**
12.02.013	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.02.028	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.03.014	**A**	**New Requirement**
12.03.015	**A**	**New Requirement**
12.04.020	**A**	**New Requirement**
12.04.021	**A**	**New Requirement**
12.06.017	**A**	**New Requirement**
12.07.013	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.08.011	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.08.016	**A**	**New Requirement**
12.08.017	**A**	**New Requirement**
12.11.068	**A**	**New Requirement**
12.12.009	**C**	**Requirement verbiage updated.**
12.12.011	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.12.018	**C**	**Requirement verbiage updated.**

VOLUME 12 - Guaranteed Loans		
Req ID	**Change Type**	**Reason for Change**
12.12.025	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.12.026	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.13.004	**C**	**Requirement verbiage updated.**
12.13.010	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.13.013	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.13.014	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**
12.13.015	**D**	**Requirement is broad policy guidance not a programmable or testable system requirement.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 12, Guaranteed Loans

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 12, Guaranteed Loans

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Guaranteed Loans financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Guaranteed Loans functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Guaranteed Loan financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996," September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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GUARANTEED LOANS INTRODUCTION

Annually, Federal agencies guarantee billions of dollars of loans made by various lending institutions to American citizens and companies. Outstanding guaranteed loans represent liabilities to the Federal Government. Because of the magnitude of Federal loan activity, the FSIO has established specific requirements for agencies' systems used to manage guaranteed loan processes and portfolios. These requirements encompass the full scope of requirements for an automated guaranteed-loan system. Each Agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified. Chapter 4 of DoD 7000.14-R, Volume 12 prescribes the Department of Defense's accounting requirements for loan guarantees. These requirements reflect FASAB's Statement of Federal Financial Accounting Standards (SFFAS) No. 2 and subsequent amendments in SFFAS Nos. 18 and 19.

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.001		A guaranteed loan system must record and update lender application information, ensuring that all required data is present and valid (e.g., Taxpayer Identification Number (TIN).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_001
Lender Management: Lender Eligibility	12.01.002		A guaranteed loan system must document that any required lender application fee has been received and calculated correctly.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_002
Lender Management: Lender Eligibility	12.01.003		A guaranteed loan system must provide an automated interface with the Core Financial System to record the receipt of any application fee.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 22		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_003
Lender Management: Lender Eligibility	12.01.004		A guaranteed loan system must compare lender application information against information on firms currently debarred or suspended from participating in a government contract or delinquent on a debt to the government.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_004
Lender Management: Lender Eligibility	12.01.005		A guaranteed loan system should compare lender application information against qualification requirements and provide the results to principal officers and staff.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_005
Lender Management: Lender Eligibility	12.01.006		A guaranteed loan system must compare lender application information against information concerning the lender's financial credentials gathered from banking regulatory agencies, rating services, and other information sources.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_006
Lender Management: Lender Eligibility	12.01.007		A guaranteed loan system must compare lender application information against lender performance data.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_007

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.008		A guaranteed loan system must update the lender information store to reflect the agency's decision on the lender application.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_008
Lender Management: Lender Eligibility	12.01.009		A guaranteed loan system should generate and electronically transmit a notice to inform the lender of approval or disapproval of the lender's application.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_009
Lender Management: Lender Eligibility	12.01.010		A guaranteed loan system must maintain data on lender disapprovals as a historical reference to support effective monitoring of future lenders.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_010
Lender Management: Lender Eligibility	12.01.011		A guaranteed loan system should record text comments related to approval or disapproval of the lender application.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_011
Lender Management: Lender Eligibility	12.01.012		A guaranteed loan system must record relevant data concerning the lender agreement.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_012
Lender Management: Lender Eligibility	12.01.013		A guaranteed loan system should generate the lender agreement for signature by the lender.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_013
Lender Management: Lender Eligibility	12.01.014		A guaranteed loan system must document that the agency and lender have consummated the lender agreement.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_014
Lender Management: Lender Eligibility	12.01.015		A guaranteed loan system must provide a tracking mechanism to identify expiring agreements needing renewal.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 24		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_015

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Lender Management: Lender Eligibility	12.01.016	D	Deleted: A system being designed and implemented, or in use, must operate in accordance with laws, regulations; and judicial decisions. It is the responsibility of each agency to be knowledgeable of the legal requirements governing its human resources and payroll operations.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 10		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_016
Lender Management: Lender Eligibility	12.01.017	D	Deleted: A guaranteed loan system must control the data in the optional processes which must be consistent with standard guaranteed loan systems that contain the official records for the agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: PAGE 10		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_017
Lender Management: Lender Eligibility	12.01.018		A guaranteed loan system interacts with the core financial system to perform fund control check, initiate or record payments, and record the results of other guaranteed loan-related financial transactions, and acknowledge receipt of financial information exchange.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 12		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_018
Lender Management: Lender Eligibility	12.01.019	C	**The system must be able to perform automatic system balancing. This system balancing must ensure that direct loan partners involved in a financial information exchange agree on transaction number and dollar values passed, processed, and rejected.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 12		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_019

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Lender Management: Lender Eligibility	12.01.020		A guaranteed loan system must use Lender/Servicer Information. This refers to data about the lender. necessary to determine the eligibility and creditworthiness of the lender financial information concerning the level of loans under the lender's control; data about the lender's level of responsibility extending loans to borrowers both within the agency and outside the agency; and the status of the various reviews performed on the lender. This information store includes the following data: - Lender/Servicer Application Data - Lender/Servicer Review Data - Approved Lender/Servicer Data - Lender/Servicer Status	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 14		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_020

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Lender Management: Lender Eligibility	12.01.021		A guaranteed loan system must refer to data about guarantee requests received by the agency. The amount of information about each individual loan will vary depending on the loan's size, the lender's status, the statutory requirements of an individual loan program and each individual agency's policies. This information store includes the following data: - Guarantee Data (e.g., lender, loan amount, guarantee level, loan status, subsidy information, interest rate, and loan terms) - Collateral Data (e.g., appraised value, status) (Mandatory unless specifically excluded by program requirements - Borrower Data (e.g., borrower's name, address, social security number (SSN) or taxpayer identification number (TIN), financial data) - Guarantee fees due and/or collected	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 14-15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_021
Lender Management: Lender Eligibility	12.01.022		A guaranteed loan system must use Claim Information. This refers to data about a lender's claim for payment from the government on a defaulted loan under the guarantee agreement. This information store includes the following data: - Claim Application Data - Claim Status	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_023

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Lender Management: Lender Eligibility	12.01.023		A system must use Acquired Loan Information. This refers to data associated with, a defaulted or delinquent loan guarantee that has been acquired by the agency. This store will include all loan information plus other data required for loan servicing and collection activity. This information store includes the following data: - Acquired Loan Data - Acquired Loan Status - Acquired Loan Collateral Data - Payment History	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility0_24
Lender Management: Lender Eligibility	12.01.024		A guaranteed loan system must use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data: - Lender Eligibility - Lender Financial Rating - Lender-Risk Rating - Portfolio Evaluation - Creditworthiness (Mandatory unless specifically excluded by program requirements) - Borrower Eligibility - Guarantee Fees - Fee Penalty - Claim Application Evaluation - Receipt Application Rules - Debt Collection - CAIVRS Referral - Credit Bureau Reporting - Treasury Offset Referral - Collection Agency Selection - Litigation Referral - Write-off	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 15-16		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.025		A guaranteed loan system must use Core Financial System Information. This refers to information for performing funds control checks, initiating or recording payments, and recording the results of other guaranteed loan financial transactions. This information store includes the following data: - Budget Execution Data - Receivables - Disbursement Data - Collections/Receipts - Administrative Costs - Principal and Interest Data - Acquired Asset Data - Collateral	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 16		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_027
Lender Management: Lender Eligibility	12.01.026		A guaranteed loan system must use External Organizational Information. This refers to information coming from outside the agency into the guaranteed loan system. This information store is composed of the following types of data: - Lender Rating Data - Treasury Interest Rates - SF-1151's (Non-Expenditure Transfer Authorization) and SF-1081% (Voucher a Schedule of Withdrawals and Credits) - Loan Status - Sale Approval - Collection Activities and Results - Write-off Approval - Foreclosure Data	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 16-17		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_028
Lender Management: Lender Eligibility	12.01.027		A guaranteed loan system must use the following functions should be supported by the system: - Lender Management - Guarantee Extension and Maintenance - Portfolio Management - Acquired Loan Servicing - Delinquent Debt Collection - Treasury Cross Servicing I - Other Reporting Requirements	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: PAGE 20		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_030

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Lender Management: Lender Eligibility	12.01.031	D	Deleted: A system may refer to data about guarantee requests received by the agency. The amount of information about each individual loan will vary depending on the loan's size, the lender's status, the statutory requirements of an individual loan program and each individual agency's policies. This information store includes: - Rejected Guarantee Data (e.g., lender, reason for rejection)	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_022
Lender Management: Lender Eligibility	12.01.032		A guaranteed loan system should use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data: - Close-out - Loan Sale	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 16				Lender_Eligibility_026
Lender Management: Lender Eligibility	12.01.033		A guaranteed loan system must use External Organizational Information. This refers to information coming from outside the agency into the guaranteed loan system. This information store is composed of the following types of data: - Lender Rating Data - Treasury Interest Rates - SF-1151's (Non-Expenditure Transfer Authorization) and SF-1081% (Voucher a Schedule of Withdrawals and Credits) - Loan Status - Sale Approval - Collection Activities and Results - Write-off Approval - Foreclosure Data	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 17				Lender_Eligibility_028

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Lender Management: Lender/Servicing Monitoring	12.02.001		A guaranteed loan system must compare lender/servicer financial and performance information against agency portfolio evaluation criteria to identify lenders/servicer for regular or special review.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_001
Lender Management: Lender/Servicing Monitoring	12.02.002		A guaranteed loan system must have the capability to compute performance statistics for effective monitoring, including delinquency rates, default rates, and claim rates.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_002
Lender Management: Lender/Servicing Monitoring	12.02.004		A guaranteed loan system must compute a quantified risk for each lender/service. The risk is quantified by weighting appropriate risk factors (e.g., loan volume, delinquency rate, default rate) based on the correlation between the risk factor and lender/ service performance.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_003
Lender Management: Lender/Servicing Monitoring	12.02.005		A guaranteed loan system must compare the quantified lender/servicer risk to risk rating criteria to assign a risk rating to each lender/servicer (e.g. high, medium, low).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_004
Lender Management: Lender/Servicing Monitoring	12.02.006		A system should enter high-risk lenders/servicers on a problem watch list and generate a notice to each affected lender/servicer.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_005
Lender Management: Lender/Servicing Monitoring	12.02.007		A guaranteed loan system must provide historical performance information on lenders and services identified for review to the review team. The preferred method is by electronic means.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_006

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Lender Management: Lender/Servicing Monitoring	12.02.008		A guaranteed loan system should provide for scheduling and tracking of the review team's activities.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_007
Lender Management: Lender/Servicing Monitoring	12.02.009		A guaranteed loan system should document review results including date of review, name(s) of reviewer(s), and any deficiencies and associated explanations.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_008
Lender Management: Lender/Servicing Monitoring	12.02.010		A guaranteed loan system should record text comments relevant to the review process.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_009
Lender Management: Lender/Servicing Monitoring	12.02.011		A guaranteed loan system should generate a notice to inform the lender/servicer of a finding of non-compliance (electronically, where appropriate), including any penalties or sanctions, and the right to appeal.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_010
Lender Management: Lender/Servicing Monitoring	12.02.012		A guaranteed loan system should document and track corrective action plans agreed to by the agency and the lender/servicer, including proposed resolution dates, and update lender/servicer data to reflect any changes in status resulting from the corrective actions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_011
Lender Management: Lender/Servicing Monitoring	12.02.013	D	Deleted: A system must update the status of lenders and servicers that do not comply with agency standards for continued program participation or do not correct deficiencies identified through reviews in a reasonable period of time. The system must also provide data to support corrective action plans such as penalties and/or sanctions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_012

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Lender Management: Lender/Servicing Monitoring	12.02.014		A guaranteed loan system should document and track appeals received from the lender/servicer and agency appeal decisions and generate a decision notice to the lender/servicer.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_013
Lender Management: Lender/Servicing Monitoring	12.02.015		A guaranteed loan system must record penalties and/or sanctions imposed by the agency review board on those lenders or servicers found to be in serious and frequent non-compliance with federal problem standards.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_014
Lender Management: Lender/Servicing Monitoring	12.02.017		A guaranteed loan system must record critical data on the lender's guarantee request to support the guarantee evaluation process.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_015
Lender Management: Lender/Servicing Monitoring	12.02.018		A guaranteed loan system must provide access to guarantee request information to each individual participating in the guarantee decision.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_016
Lender Management: Lender/Servicing Monitoring	12.02.019		A guaranteed loan system should record text comments relevant to the guarantee decision.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_017
Lender Management: Lender/Servicing Monitoring	12.02.020		A guaranteed loan system must compare borrower information on the lender's guarantee request to agency program borrower eligibility criteria.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_018
Lender Management: Lender/Servicing Monitoring	12.02.021		A guaranteed loan system must check the appropriate system data files to determine whether a lender has recently submitted a duplicate guarantee request for the applicant, or a guarantee request for the applicant has been previously denied.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_019

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Lender Management: Lender/Servicing Monitoring	12.02.022		A guaranteed loan system should document that the lender obtained a credit bureau report.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_020
Lender Management: Lender/Servicing Monitoring	12.02.023		A guaranteed loan system must compare the applicant's credit worthiness information to system-stored program credit worthiness criteria and assign a credit risk rating to the applicant, unless specifically excluded by program requirements.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_021
Lender Management: Lender/Servicing Monitoring	12.02.024		A system should document that borrower financial data, repayment ability, and repayment history have been verified.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_22
Lender Management: Lender/Servicing Monitoring	12.02.025		A guaranteed loan system must document whether the applicant has previously defaulted on debt to the federal government.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_023
Lender Management: Lender/Servicing Monitoring	12.02.026		An automated system should provide the information needed to compute the credit subsidy amount associated with a loan guarantee using projected cash flows and the applicable Treasury interest rate in accordance with OMB Circular A-34, A-11, and SFFAS No 2.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_024
Lender Management: Lender/Servicing Monitoring	12.02.027		A guaranteed loan system must provide an automated interface with the Core Financial System to determine if sufficient funds are available in the program account and if available lending limits in the financing account are sufficient to cover the subsidy cost and the face value of the proposed guarantee.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_025

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Lender Management: Lender/Servicing Monitoring	12.02.028	D	Deleted: A system must reflect the approved guarantee status.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_026
Lender Management: Lender/Servicing Monitoring	12.02.029		A guaranteed loan system must accept, identify, track, and report supervisor overrides of system-generated acceptance/rejection recommendations.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_027
Lender Management: Lender/Servicing Monitoring	12.02.030		A guaranteed loan system must create and maintain a system record of rejected guarantee requests.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_028
Lender Management: Lender/Servicing Monitoring	12.02.031		A guaranteed loan system should notify the lender of approval or disapproval (electronically where appropriate).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_029
Lender Management: Lender/Servicing Monitoring	12.02.032		A guaranteed loan system should provide at least the following types of management information: lender eligibility activity, completed reviews, lender performance, and exceptions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 26-27		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_030
Guarantee Extension and Maintenance: Guarantee Origination	12.03.001		A guaranteed loan system must record the cohort and risk category, as defined in OMB Circular A-34, associated with the guaranteed loan.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_001
Guarantee Extension and Maintenance: Guarantee Origination	12.03.002		A guaranteed loan system must assign a unique account number to the guaranteed loan that remains unchanged throughout the life of the guarantee.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_002
Guarantee Extension and Maintenance: Guarantee Origination	12.03.003		A system must generate a guarantee endorsement to confirm that the loan is guaranteed and transmit it to the lender (electronically where possible).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_03

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Guarantee Extension and Maintenance: Guarantee Origination	12.03.004		A guaranteed loan system must calculate and record the guarantee origination fee in accordance with the terms and conditions of the guarantee agreement.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_004
Guarantee Extension and Maintenance: Guarantee Origination	12.03.005		A guaranteed loan system should transmit the origination fee invoice to the lender.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_005
Guarantee Extension and Maintenance: Guarantee Origination	12.03.006		A guaranteed loan system must record collections of origination fees received.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_006
Guarantee Extension and Maintenance: Guarantee Origination	12.03.008		A guaranteed loan system must provide an automated interface with the Core Financial System to record the guaranteed loan commitment, the obligation for the related subsidy, and the origination fee, receivable, and collection.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_007
Guarantee Extension and Maintenance: Guarantee Origination	12.03.009		A guaranteed loan system should provide the capability to receive electronic transmission of disbursement data by the lender.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_008
Guarantee Extension and Maintenance: Guarantee Origination	12.03.010		A guaranteed loan system must have the capability to record information on loan disbursements by the lender, including amounts and applicable Treasury interest rates, to support interest computations and subsidy re-estimates, unless specifically excluded by program requirements.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_009
Guarantee Extension and Maintenance: Guarantee Origination	12.03.011		A guaranteed loan system must provide an automated interface with the Core Financial System to record the outlay of subsidy from the program account.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_010

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Guarantee Extension and Maintenance: Guarantee Origination	12.03.013		A guaranteed loan system should provide the capability for reporting loan-closing information.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_011
Guarantee Extension and Maintenance: Guarantee Origination	12.03.014	A	**To support the guaranteed loan process, the system shall allow pre-1992 loan guarantees be modified directly.**	Source: SFFAS-2; Source Date: 8/1/1993; Source Number: Para 50	Source: DoDFMR Vol 12, Ch 04; Source Date: 6/1/2011; Source Number: 040202.J.2			Guarantee_Origination_012
Guarantee Extension and Maintenance: Guarantee Origination	12.03.015	A	**To support the guaranteed loan process the system should identify delinquent commercial and consumer accounts for reporting to CAIVRS (Credit Alert Interactive Voice Response System) by comparing reporting criteria to delinquent loan data.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52				Guaranteed_Loan_Maintenance_022
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.001		A guaranteed loan system must support reevaluation of the modified loans in accordance with OMB Circular A-34 and program policy.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_001
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.002		A guaranteed loan system must reflect the modified status of the guaranteed loan.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_002
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.003		A guaranteed loan system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record. Also, it must maintain a link between the new loan account established for the new instrument and the old loan account records.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_003

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Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.004		A guaranteed loan system must perform a funds control check to verify the availability of subsidy through an automated interface with the Core Financial System.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_004
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.005		A guaranteed loan system must provide an automated interface with the Core Financial System to record the subsidy changes associated with the guaranteed loan modification.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_005
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.006		A guaranteed loan system must compare guaranteed loan data to guaranteed fee criteria to determine which lenders owe guarantee fees.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_006
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.007		A guaranteed loan system must compute the amount of the guarantee fee.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_007
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.008		A guaranteed loan system must identify lenders with overdue fee payments and calculate penalties on loans for which lenders have not submitted guaranteed fee payments.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_008
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.010		A guaranteed loan system must generate invoices, including penalties assessed for late payment, for guarantee fee payments due from lenders (electronically where possible).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_009
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.011		A guaranteed loan system must provide an automated interface with the Core Financial System to record the receipt of guarantee fees from lenders.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_010

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Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.012		A guaranteed loan system must identify guaranteed loans requiring interest supplement payments.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_011
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.013		A guaranteed loan system must compare current interest rates to the interest rates in the agreement to determine the appropriate levels of interest supplements required.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_012
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.014		A guaranteed loan system must recognize the interest supplement payment as an interest subsidy expense and a loan guarantee interest supplement liability.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_013
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.015		A guaranteed loan system must provide an automated interface with the Core Financial System to initiate and record disbursements for interest supplement payments. If the guaranteed loan itself handles the payment processing, it must meet the requirements in the Core Financial System Requirements related to payments and send summary data to the Core Financial System.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_014
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.016		A guaranteed loan system should capture the estimated useful economic life of the pledged collateral and compare it to the proposed term of the loan.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_015
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.017		A guaranteed loan system should document that transactions over a predetermined amount identified by program requirements have a collateral appraisal by a licensed or certified appraiser.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_016

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Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.018		A guaranteed loan system should compute the loan-to-value ratio and flag those loans with a ratio exceeding applicable program requirements.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_017
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.019		A guaranteed loan system should provide at least the following types of management information: approval and rejection monitoring, override expectations, potential application fraud, approval/rejection statistics, detailed transaction history, median loan-to-value ratio, loan guarantee fee collection, loan guarantee periodic fee collection, and exceptions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 35		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_018
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.020	A	**To support the Interface function the Inventory, Supplies and Materials system must provide for capability to interface to the agency's cost accounting system.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 12				Inventory_Interface_Support_Requirements_003
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.021	A	**To support the guaranteed loan process, the system shall ensure that the guaranty loan partners contain the same transactions over a specified period of time.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 12				Guaranteed_Loan_Maintenance_020
Portfolio Management: Portfolio Performance	12.05.001		A guaranteed loan system must receive and document loan guarantee information from lenders (electronically where appropriate).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_001
Portfolio Management: Portfolio Performance	12.05.002		A guaranteed loan system must have the capability to maintain standard information on the history and status of each guaranteed loan (e.g., borrower identification, amount and nature of debt, loan originator, holder, and/or servicer).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_002

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Portfolio Management: Portfolio Performance	12.05.003		A guaranteed loan system must maintain data from the lender, which identifies delinquent accounts and potential defaults.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_003
Portfolio Management: Portfolio Performance	12.05.004		A guaranteed loan system must accept lender data by cohort and risk category.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_004
Portfolio Management: Portfolio Performance	12.05.005		A guaranteed loan system must provide agency access to the loan status information.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_005
Portfolio Management: Portfolio Performance	12.05.006		A guaranteed loan system must compute and maintain program performance information such as: - number and dollar value of loans made, - average loan size, - loans made by geographical region, - number and amount of defaulted loan accounts, - number and amount of claims paid, and - amount of loan write-offs.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 38		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_006
Portfolio Management: Portfolio Performance	12.05.007		A guaranteed loan system must compute and maintain financial measures to help assess the credit soundness of a loan program, such as: - overall portfolio risk rate, - average loan to value ratio (for collateralized programs), - write-offs as a percentage of seriously delinquent acquired loans, - net proceeds on real property sold compared to appraised value, - loan loss rates, - recovery rates, and - loan currency rate.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 38		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_007

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Portfolio Management: Portfolio Performance	12.05.008		A guaranteed loan system must maintain portfolio data needed to determine the effectiveness of use of agency resources, such as: - administrative cost per loan guarantee approved, - administrative cost per acquired loan serviced, - administrative cost per dollar collected, and - time required to process a loan guarantee application.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 38		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_008
Portfolio Management: Portfolio Performance	12.05.009		A guaranteed loan system must receive and record lender substitution and/or transfer data, i.e., secondary market sales (electronically where possible).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_009
Portfolio Management: Program Financing	12.06.001		A guaranteed loan system must execute SF-1151's, and also record amounts borrowed from the Treasury to cover shortfalls in subsidy estimates temporarily.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_001
Portfolio Management: Program Financing	12.06.002		An automated system should track the amount of un-invested funds in the financing account as needed to support interest earnings calculations.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 39			Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_002
Portfolio Management: Program Financing	12.06.003		An automated system should compute interest expense on borrowings and interest earnings on un-invested funds.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_003
Portfolio Management: Program Financing	12.06.004		An automated system should execute and record receipt of interest earnings from the Treasury on un-invested funds using SF-1081's.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_004

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Portfolio Management: Program Financing	12.06.005		A guaranteed loan system must support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB Circular A-34 and SFFAS No. 2.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 41		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_005
Portfolio Management: Program Financing	12.06.006		A guaranteed loan system must have the capability to maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_006
Portfolio Management: Program Financing	12.06.008		A guaranteed loan system must compare the current year re-estimated subsidy cost to prior years re-estimated loan subsidy costs to determine whether subsidy costs for a risk category increased or decreased.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_007
Portfolio Management: Program Financing	12.06.009		A guaranteed loan system must transfer loan subsidies from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies to provide adequate funding for each risk category.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Portfolio Management: Program Financing	12.06.010		A guaranteed loan system must group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. The system must also support the request for an apportionment and obligation of funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy of cohorts of loans to the Special Receipt Account.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_009
Portfolio Management: Program Financing	12.06.015		A guaranteed loan system must execute and record repayment of principal using SF-1151's, and interest to the U.S. Treasury using SF-1081's.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_010
Portfolio Management: Program Financing	12.06.016		A guaranteed loan system must provide at least the following types of management information: detailed transaction history, profile of guaranteed loan portfolio, and program credit reform status.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_011
Portfolio Management: Program Financing	12.06.017	A	**To support the guaranteed loan process, the system shall have the capability to receive Core Financial System Information to include but not limited to: Budget Execution Data, Receivables, Disbursement Data, Collections/Receipts, Administrative Costs, Principal and Interest Data, Acquired Asset Data, and Collateral.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 16				Guaranteed_Loan_Portfolio_Program_Financing_012
Acquired Loan Servicing: Claim Processing	12.07.001		A guaranteed loan system must record key claim data, maintain data on original and if applicable, final claims.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquired Loan Servicing: Claim Processing	12.07.002		A guaranteed loan system must compare the claim application information to the agency's program claim application evaluation criteria.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_002
Acquired Loan Servicing: Claim Processing	12.07.003		A guaranteed loan system must suspend processing for claims that are incomplete; and the claims should remain in suspension until they are corrected.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_003
Acquired Loan Servicing: Claim Processing	12.07.004		A guaranteed loan system must identify claims not meeting agency program requirements and notify the lender of the rejection.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_004
Acquired Loan Servicing: Claim Processing	12.07.005		A guaranteed loan system must document and track information on accepted and rejected claims and the reason for the rejections.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_005
Acquired Loan Servicing: Claim Processing	12.07.006		A guaranteed loan system must reflect the status of the claim.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_006
Acquired Loan Servicing: Claim Processing	12.07.007		A guaranteed loan system must calculate the claim payment to be made, making adjustments for any disallowed amounts or authorized debt collection activities.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_007
Acquired Loan Servicing: Claim Processing	12.07.008		A guaranteed loan system must provide an automated interface with the Core Financial System to initiate a disbursement of the claim payment to the lender. If the guaranteed loan system processes payments, it must meet the requirements in the Core Financial System Requirements related to payments data to the Core Financial System.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_008

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquired Loan Servicing: Claim Processing	12.07.009		A guaranteed loan system must record acquired loan information and establish appropriate accounting entries such as receivables.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_009
Acquired Loan Servicing: Claim Processing	12.07.011		A guaranteed loan system must have the capability to develop edits to address claims issues.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_010
Acquired Loan Servicing: Claim Processing	12.07.012		A guaranteed loan system must have the capability to record or track claims errors.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_011
Acquired Loan Servicing: Claim Processing	12.07.013	D	Deleted: A system must have the capability to support underlying details.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_012
Acquired Loan Servicing: Account Status Maintenance	12.08.003		A guaranteed loan system must identify accounts that should be written-off.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_001
Acquired Loan Servicing: Account Status Maintenance	12.08.004		A guaranteed loan system must identify accounts for which collection is to be pursued.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_002
Acquired Loan Servicing: Account Status Maintenance	12.08.005		A guaranteed loan system must calculate outstanding balances for each loan account invoiced, including principal, interest, late charges, and other amounts due.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_003
Acquired Loan Servicing: Account Status Maintenance	12.08.006		A guaranteed loan system must identify loan accounts to be invoiced based on agency program invoicing criteria and loan account information.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_004

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Acquired Loan Servicing: Account Status Maintenance	12.08.007		A guaranteed loan system must generate and transmit an invoice to each borrower. At a minimum, the invoice must include borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_005
Acquired Loan Servicing: Account Status Maintenance	12.08.008		A guaranteed loan system must provide for automatic acceleration of delinquent installment payment notes based on an acceleration clause indicator.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_006
Acquired Loan Servicing: Account Status Maintenance	12.08.009		A guaranteed loan system must track and age receivables by type.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_007
Acquired Loan Servicing: Account Status Maintenance	12.08.010		A guaranteed loan system must provide an automated interface with the Core Financial System to record accrual of interest, administrative charges, and penalties for delinquent loan accounts.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_008
Acquired Loan Servicing: Account Status Maintenance	12.08.011	D	Deleted: A system must apply collections according to agency program receipt application rules to the appropriate liquidating or financing account.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_009
Acquired Loan Servicing: Account Status Maintenance	12.08.012		A guaranteed loan system must include a partial, full, or late payment indicator.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 47		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_010
Acquired Loan Servicing: Account Status Maintenance	12.08.013		A guaranteed loan system must identify payments that cannot be applied and document the reasons why the payments cannot be applied.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 47		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_011

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Acquired Loan Servicing: Account Status Maintenance	12.08.015		A guaranteed loan system must provide an automated interface with the Core Financial System to record the collection. If the guaranteed loan system processes collections, it must meet the requirements in the Core Financial System Requirements related to collections and send summary data to the Core Financial System.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 47		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_012
Acquired Loan Servicing: Account Status Maintenance	12.08.016	A	**An automated system must provide information to referring agency as needed i.e., collections received.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 15 Source: OMB Circular A-11; Source Date: 8/1/2009; Source Number: section 185				Guaranteed_Loan_Treasury_Cross_Servicing_013
Acquired Loan Servicing: Account Status Maintenance	12.08.017	A	**A guaranteed loan system must record a re-estimate of the subsidy cost allowance for loan guarantee liabilities each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates and must take into account all factors that may have affected the estimate of each component of the cash flow, including prepayments, defaults, delinquencies, and recoveries. The OMB CSC2 (Credit Subsidy Calculator 2) will be used to calculate the re-estimate.**	Source: OMB Circular A-11 Part V; Source Date: 8/1/2009; Source Number: Section 185 Source: SFFAS-2; Source Date: 8/1/1993; Source Number: Para 32				Guaranteed_Loan_Maintenance_019

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Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.001		A guaranteed loan system must provide information on collateral for use in the foreclosure process.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_001
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.002		A guaranteed loan system must update the acquired loan information store with additional information obtained during the foreclosure preparation process, such as recent appraisal values and property condition.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_002
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.003		A guaranteed loan system must calculate outstanding principal, interest, and penalties, for each loan with collateral to be foreclosed.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_003
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.004		A guaranteed loan system must provide information to generate a foreclosure notice to the borrower.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_004
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.005		A guaranteed loan system must transmit information necessary or the foreclosure to the Department of Justice and/or agency Office of General Counsel, as applicable.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_005
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.006		A guaranteed loan system must record the results of the foreclosure proceedings and title conveyance to the agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_006
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.007		A system must provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_7

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.008		A guaranteed loan system must provide an automated interface to the Core Financial System to record the value of the property acquired and to reduce the receivable amount.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_008
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.001		A guaranteed loan system must generate payments to property management contractors for services rendered.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_001
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.002		A guaranteed loan system must track, record, and classify operations and maintenance expenses related to the acquired collateral.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_002
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.003		A guaranteed loan system must document rental income and other collections related to the acquired collateral.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_003
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.004		A guaranteed loan system must post the expenses and income to the Core Financial System through an automated interface.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_004
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.005		A guaranteed loan system must update the acquired loan information store to record receipts resulting from the liquidation of acquired collateral and disposition of the collateral.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_005
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.006		A guaranteed loan system must identify any deficiency balances remaining for the loan after collateral liquidation for further collection activities.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_006

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Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.007		A guaranteed loan system must provide an automated interface to the Core Financial System and the property management system to record disposal of the property and associated receipts.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_007
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.008		A guaranteed loan system must provide at the least the following types of management information: guaranteed loan claim activity, summary data of claim losses paid out, detailed transaction history, standard management control/activity, exceptions, portfolio sale historical payments, portfolio sales performance, and collateral management activity and expense.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 50		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_008
Delinquent Debt Collection: Collection Actions	12.11.001		A guaranteed loan system must identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) by comparing reporting criteria to delinquent loan data.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_001
Delinquent Debt Collection: Collection Actions	12.11.002		A guaranteed loan system must calculate outstanding balances, including interest, penalties, and administrative charges and include this information in credit bureau records.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_002
Delinquent Debt Collection: Collection Actions	12.11.003		A guaranteed loan system must generate (or include in demand letters) a notice to inform the borrower of the referral of a delinquent debt to a credit bureau, in accordance with regulations.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.004		A guaranteed loan system should maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_004
Delinquent Debt Collection: Collection Actions	12.11.005		A guaranteed loan system should prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_005
Delinquent Debt Collection: Collection Actions	12.11.006		A guaranteed loan system must generate and transmit dunning letters to debtors with past-due loan accounts.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_006
Delinquent Debt Collection: Collection Actions	12.11.007		A guaranteed loan system must identify debtors who do not respond to dunning letters within a specified time period.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_007
Delinquent Debt Collection: Collection Actions	12.11.008		A guaranteed loan system must track demand letters and borrower responses in order to document borrower due process notification (and borrower willingness and ability to repay debt).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_008
Delinquent Debt Collection: Collection Actions	12.11.009		A guaranteed loan system must track and document debtor appeals received in response to demands for payment.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_009

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Delinquent Debt Collection: Collection Actions	12.11.010		A guaranteed loan system must have the capability to provide automated support to the collection process. Support could be provided for activities such as contacting a delinquent borrower by phone; documenting contacts with a debtor and the results; documenting installment payments, rescheduling agreements, and debt compromise; generating management reports; and tracking the performance of individual agency collectors.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_010
Delinquent Debt Collection: Collection Actions	12.11.011		A guaranteed loan system must identify accounts eligible for referral to the Treasury Offset Program (TOP).	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_011
Delinquent Debt Collection: Collection Actions	12.11.013		A guaranteed loan system must generate written notification to the borrower that includes the following: - the nature and the amount of the debt, - the intention of the agency to collect the debt through administrative offset, - an explanation of the rights of the debtor, - an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt, -and an offer to enter into a written repayment with the agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_012
Delinquent Debt Collection: Collection Actions	12.11.014		A guaranteed loan system must identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_013

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Delinquent Debt Collection: Collection Actions	12.11.015		A guaranteed loan system must generate written notices informing the borrower of the agency's intention to initiate proceedings to collect the debt through deduction from pay, the nature and amount of the debt to be collected, and the debtors rights.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_014
Delinquent Debt Collection: Collection Actions	12.11.016		A guaranteed loan system must update the information store to reflect TOP status.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_015
Delinquent Debt Collection: Collection Actions	12.11.018		A guaranteed loan system must apply collections received through the TOP process to debtor accounts in accordance with applicable payments application rules.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_016
Delinquent Debt Collection: Collection Actions	12.11.020		A guaranteed loan system must interface with the Core Financial System to record receipts remitted to the agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_017
Delinquent Debt Collection: Collection Actions	12.11.021		A guaranteed loan system must compare delinquent account data to agency's program collection referral criteria to select delinquent loan accounts for referral to collection agencies.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_018
Delinquent Debt Collection: Collection Actions	12.11.022		A guaranteed loan system must sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_019
Delinquent Debt Collection: Collection Actions	12.11.023		A guaranteed loan system must calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_020

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.024		A guaranteed loan system must assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_021
Delinquent Debt Collection: Collection Actions	12.11.025		A guaranteed loan system must document that the delinquent account has been referred to a collection agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_022
Delinquent Debt Collection: Collection Actions	12.11.026		A guaranteed loan system must generate and receive electronic transmissions of account balance data and status updates to and from collection agencies.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_023
Delinquent Debt Collection: Collection Actions	12.11.027		A guaranteed loan system must record receipts remitted to the collection agency and forwarded to the agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_024
Delinquent Debt Collection: Collection Actions	12.11.028		A guaranteed loan system must update the acquired loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_025
Delinquent Debt Collection: Collection Actions	12.11.029		A guaranteed loan system must accept and match collection agency invoices with agency records.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_026
Delinquent Debt Collection: Collection Actions	12.11.030		A guaranteed loan system must request, reconcile, and record returned accounts from collection agencies.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_027

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.031		A guaranteed loan system must interface with the Core Financial System to record collections processed through collection agencies.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_028
Delinquent Debt Collection: Collection Actions	12.11.032		A guaranteed loan system must compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral. Support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_029
Delinquent Debt Collection: Collection Actions	12.11.033		A guaranteed loan system must provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_030
Delinquent Debt Collection: Collection Actions	12.11.034		A guaranteed loan system must calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_031
Delinquent Debt Collection: Collection Actions	12.11.035		A guaranteed loan system must generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to DOJ.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_032

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.036		A guaranteed loan system must receive electronic transmissions of account data and status updates to and from DOJ's Central Intake Facility or the agency's Office of General Counsel's (OGC) automated system for referrals.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_033
Delinquent Debt Collection: Collection Actions	12.11.037		A guaranteed loan system must update the loan status to reflect referral for litigation so that the loan can be excluded from other collection actions and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_034
Delinquent Debt Collection: Collection Actions	12.11.038		A guaranteed loan system must track filing of pleadings and other motions, including proofs of claims in bankruptcy to ensure swift legal action and to monitor litigation activity.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_035
Delinquent Debt Collection: Collection Actions	12.11.039		A guaranteed loan system must match agency litigation referrals with DOJ listing of agency litigation referrals.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_036
Delinquent Debt Collection: Collection Actions	12.11.040		A guaranteed loan system must record and track recovery of judgment decisions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_037
Delinquent Debt Collection: Collection Actions	12.11.041		A guaranteed loan system must update the loan information store to reflect receipts and adjustments.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_038
Delinquent Debt Collection: Collection Actions	12.11.042		A guaranteed loan system must interface with the Core Financial System to record any collections resulting from litigation.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_039

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.043		A guaranteed loan system must offset delinquent debts internally before referral to TOP, where applicable.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_040
Delinquent Debt Collection: Collection Actions	12.11.044		A guaranteed loan system must transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_041
Delinquent Debt Collection: Collection Actions	12.11.045		A guaranteed loan system must record offset fees in accordance with agency program requirements.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_042
Delinquent Debt Collection: Collection Actions	12.11.046		A guaranteed loan system must update the Core Financial System to record collections from TOP.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_043
Delinquent Debt Collection: Collection Actions	12.11.047		A guaranteed loan system must process agency refunds given to borrowers erroneously and offset and transmit this information to Treasury in a timely manner.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_044
Delinquent Debt Collection: Collection Actions	12.11.048		A guaranteed loan system must record refunds given by Treasury and adjust the loan information store accordingly.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_045
Delinquent Debt Collection: Collection Actions	12.11.049		A guaranteed loan system must document that the wage garnishment order was sent to the employer.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_046
Delinquent Debt Collection: Collection Actions	12.11.050		A guaranteed loan system must provide ad hoc reporting capability needed to monitor the amount recovered through nonfederal wage garnishment.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_047

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.051		A guaranteed loan system must document that agency provided debtors a hearing, when requested.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_048
Delinquent Debt Collection: Collection Actions	12.11.052		A guaranteed loan system must apply collections received through wage garnishment according to agency application rules.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_049
Delinquent Debt Collection: Collection Actions	12.11.053		The system should identify delinquent commercial and consumer accounts for reporting to CAIVRS by comparing reporting criteria to delinquent loan data.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_050
Delinquent Debt Collection: Collection Actions	12.11.054		The system should generate (or include in demand letters) a notice to inform the borrower of the referral of a delinquent debt to CAIVRS in accordance with regulations.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_051
Delinquent Debt Collection: Collection Actions	12.11.055		A guaranteed loan system must generate payment to the collection agency for services rendered through the core financial system.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_052
Delinquent Debt Collection: Collection Actions	12.11.056		A guaranteed loan system must have the capability to compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible loan write-off.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_053
Delinquent Debt Collection: Collection Actions	12.11.057		A guaranteed loan system must have the capability to classify debtors based on financial profile and ability to repay. Indicators of the financial well being of a debtor include debtor financial statements, credit bureau reports, and payment receipt history.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_054

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.058		A guaranteed loan system must have the capability to produce a CCLR for each loan account to be referred to agency counsel or the (DOJ) for approval of termination of collection action. The system must update the loan status to reflect the referral.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_055
Delinquent Debt Collection: Collection Actions	12.11.059		A guaranteed loan system must have the capability to update the loan information store to reflect approval or disapproval by agency counsel or the DOJ for termination of collection action.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_056
Delinquent Debt Collection: Collection Actions	12.11.060		A guaranteed loan system must have the capability to update the loan information store and provide an automated interface with the Core Financial System to record the write-off of the receivable.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_057
Delinquent Debt Collection: Collection Actions	12.11.061		A guaranteed loan system must have the capability to maintain a suspense file of inactive (written-off) loan accounts.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_058
Delinquent Debt Collection: Collection Actions	12.11.062		A guaranteed loan system must have the capability to reactivate written-off loan accounts at a system user's request if the debtor's financial status or the account status changes.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_059
Delinquent Debt Collection: Collection Actions	12.11.063		A guaranteed loan system must have the capability to compare loan account data to agency closeout criteria to identify debtor accounts eligible for closeout and 1099-C reporting.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_060

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.064		A guaranteed loan system must have the capability to prepare and send a Form 1099-C to the IRS if the debtor has not responded within the required time period.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_061
Delinquent Debt Collection: Collection Actions	12.11.065		A guaranteed loan system must have the capability to update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_062
Delinquent Debt Collection: Collection Actions	12.11.066		A guaranteed loan system must have the capability to retain electronic summary records of closeout account activity for a period of five years for use in agency screening of new loan applications.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_063
Delinquent Debt Collection: Collection Actions	12.11.067		A guaranteed loan system must have the capability to provide at least the following types of management information: detailed transaction history, standard management control/activity, exceptions, trend analysis/performance, and collection contractor compensation.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 58		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_064
Delinquent Debt Collection: Collection Actions	12.11.068	A	**To support the guaranteed loan process, the system shall have the capability to apply collections received through wage garnishment.**	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 54				Guaranteed_Loan_Delinquent_Debt_Collection_Actions_065
Accounting Requirements	12.12.001		A system must record as a liability the present value of estimated net cash outflows of the outstanding Post- 1991 guaranteed loans. Disclosure is made of the face value of loans outstanding and the amount guaranteed.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 23	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.B	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounting Requirements	12.12.002		A system must record a subsidy expense for Post-1991 guaranteed loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of marketable Treasury securities with a similar maturity term, applicable to the period during which the loans are disbursed.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 24	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_002
Accounting Requirements	12.12.003		A system must record the components of the subsidy expense of new loan guarantees separately among interest subsidy costs, default costs, fees and other collections, and other subsidy costs for the fiscal year during which new guaranteed loans are disbursed.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 25	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_003
Accounting Requirements	12.12.004		A system must record default costs for loan guarantees that result from any anticipated deviation, other than prepayments, by the borrowers from the payment schedule in the loan contracts.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 27	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_004
Accounting Requirements	12.12.005		A system must accrue and compound interest on loan guarantee liabilities at the interest rate that was originally used to calculate the present value of the loan guarantee liabilities when the guaranteed loans were disbursed. The accrued interest is recorded as interest expense.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 31	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_005

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Accounting Requirements	12.12.006		A system must compute a re-estimate of the subsidy cost allowance for loan guarantee liabilities each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates and must take into account all factors that may have affected the estimate of each component of the cash flow, including prepayments, defaults, delinquencies, and recoveries.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 32	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_006
Accounting Requirements	12.12.007		A system must record any increase or decrease in the subsidy cost allowance or the loan guarantee liability resulting from the re-estimates as a subsidy expense (or a reduction in subsidy expense). The expense must be recorded for the current reporting period.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 32	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_007
Accounting Requirements	12.12.008		A system must record interest accrued on the liability of loan guarantees as interest expense.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 37	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.D.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_008
Accounting Requirements	12.12.009	C	**A system must record costs for administering credit activities, such as salaries, legal fees, and office costs, that are for credit policy evaluation, loan and loan guarantee origination, closing, servicing, monitoring, maintaining accounting and computer systems; and other credit administrative purposes, as administrative expense.**	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 38	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.F	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_009

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounting Requirements	12.12.010		A system must record losses and liabilities for loan guarantees committed before October 1, 1992, when it is more likely than not that the loan guarantee will require a future cash outflow to pay default claims.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.G	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_010
Accounting Requirements	12.12.011	D	Deleted: A system must re-estimate the liability each year as of the date of the financial statements.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.G.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_011
Accounting Requirements	12.12.012		A guaranteed loan system must record modification costs as an expense when loan guarantees are modified.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 49	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.J	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_012
Accounting Requirements	12.12.013		A guaranteed loan system must record any difference between the change in liability and the cost of modification of loan guarantees as a gain or loss.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 52	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.J.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_013
Accounting Requirements	12.12.014		A guaranteed loan system must record, for post-1991 loan guarantees, the modification adjustment transfer paid or received to offset the gain or loss as a financing source.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 52	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.J.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_014
Accounting Requirements	12.12.015		A guaranteed loan system must, for loan sales with recourse, record estimated potential losses under guarantee obligations (liabilities) at their present value.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_015

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounting Requirements	12.12.016		A guaranteed loan system must record property transferred from borrowers to a federal credit program, through foreclosure or other means, in partial or full settlement as compensation for losses that the government sustained under post-1991 loan guarantees. The foreclosed property is an asset recorded at the present value of estimated future net cash inflows discounted at the original discount rate.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 57	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.L	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_016
Accounting Requirements	12.12.017		A guaranteed loan system must recognize acquired loans, through foreclosure, at the present value of their estimated net cash inflows from selling the loans or from collecting payments from the borrowers, discounted at the original discount rate.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 59	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.L.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_017
Accounting Requirements	12.12.018	C	**A system must record assets acquired, in full or partial settlement of Post-1991 guaranteed loans, at the present value of the government's claim against the borrowers is reduced by the amount settled as a result of the foreclosure.**	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 60	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.L.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_018
Accounting Requirements	12.12.020		A system must record the interest subsidy costs of loan guarantees which equals the present value of estimated interest supplement payments.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 26	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_020

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Accounting Requirements	12.12.021		A system must record the fees and other collections for a loan guarantee. These costs are recognized as a deduction for subsidy costs.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 28	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.4	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_021
Accounting Requirements	12.12.022		A system must record the Other subsidy costs for a loan guarantee. These costs consist of cash flows that are not included in calculating the interest or default subsidy costs, or in fees and other collections.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 29	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.C.5	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_022
Accounting Requirements	12.12.023		An automated system must estimate default costs by: (a) loan performance experience; (b) current and forecasted international, national, or regional economic conditions that may affect the performance of the loans; (c) financial and other relevant characteristics of borrowers; (d) the value of collateral to loan balance; (e) changes in recoverable value of collateral; and (f) newly developed events that would affect the performance of the loan. Improvements in methods to re-estimate defaults also are considered.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 34	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.E.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_023
Accounting Requirements	12.12.024		A system must use a systematic methodology, such as an econometric model, to project default costs of each risk category. If individual accounts with significant amounts carry a high weight in risk exposure, an analysis of the individual accounts is warranted in making the default cost estimate for that category.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.E.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_024

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Accounting Requirements	12.12.025	D	Deleted: A system must change the existing book value of the liability of modified post-1991 loan guarantees to an amount equal to the present value of net cash outflows projected under the modified terms from the time of modification to the maturity of those loans, discounted at the original discount rate (the rate that originally is used to calculate the present value of the liability when the guaranteed loans were disbursed).	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.J.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_025
Accounting Requirements	12.12.026	D	Deleted: When a pre-1992 loan guarantee is directly modified, the system must transfer the modified loan guarantee to a financing account and the existing book value of the liability of the modified loan guarantees is changed to an amount equal to its post-modification liability. Any subsequent modification is treated as a modification of a post-1991 loan guarantee. When a pre-1992 loan guarantee is indirectly modified, that loan guarantee is kept in a liquidating account. The liability of such a loan guarantee is reassessed and adjusted to reflect any change in the liability resulting from the modification.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 51	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.J.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_026
Reporting	12.13.002		The system must support the disclosure of the nature of the modifications of loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification, within notes to the financial statements.	Source: SFFAS-2; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.K	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_001

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	12.13.003		The system shall provide information to support the reconciliation between the beginning and ending balances of the loan guarantee liability, in accordance with the disclosure requirements of SFFAS No. 18, Amendments to Accounting Standards for Direct Loans and Loan Guarantees' in SFFAS No. 2.	Source: SFFAS-18; Source Date: 6/1/2008; Source Number: Para 10	Source: DoDFMR Vol 12, Ch 04; Source Date: 9/1/2008; Source Number: 040202.N	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_002
Reporting	12.13.004	C	**The system shall provide information to support the amounts reported as guaranteed payments made on behalf of borrowers within notes of the financial statements.**		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101001.C	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_003
Reporting	12.13.005		The system shall report information on defaulted loan guarantees for applicable credit reform programs within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101015	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_004
Reporting	12.13.006		The system shall report the defaulted guaranteed loans receivable (gross), the interest receivable, the estimated value of related foreclosed property, the allowance for subsidy cost (present value), and the value of assets related to defaulted guaranteed loans receivable within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101015.C	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_005

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	12.13.008		The system shall identify other information related to guaranteed loan programs including (1) changes from the prior year's accounting methods of foreclosed property, if any; (2) restrictions on the use/disposal of the foreclosed property; (3) number of foreclosed properties held and average holding period by type or category; and (4) number of properties for which foreclosure proceedings are in process at the end of the period.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101015.E	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_007
Reporting	12.13.009		The system shall disclose management's method for accruing interest revenue and recording interest receivable, and management's policy for accruing interest on nonperforming defaulted guaranteed loans within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101015.E	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_008
Reporting	12.13.010	D	Deleted: The system shall present the outstanding amount of guaranteed loans within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101017	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_009
Reporting	12.13.011		The guaranteed loan system shall present the present value of liabilities for post FY 1991 loan guarantees within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101019	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_010
Reporting	12.13.012		The guaranteed loan system shall present subsidy expense for post FY 1991 loan guarantees within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101021	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_011

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	12.13.013	D	Deleted: The system shall present subsidy rates for loan guarantees within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101023	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_012
Reporting	12.13.014	D	Deleted: The system shall present a schedule for reconciling loan guarantee liability balances for post FY 1991 loan guarantees within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101025	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_013
Reporting	12.13.015	D	Deleted: The system shall report the portions of salaries and other administrative expenses that have been accounted for in support of the loan guarantee programs within the notes to the financial statements.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101026	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_014
Reporting	12.13.016		The guaranteed loan system must be capable of producing a complete transaction history of each loan.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 63		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_015
Reporting	12.13.017		The guaranteed loan systems must be capable of supporting the external reporting requirements of OMB and Treasury, including those associated with the Federal Credit Reform Act (FCRA) of 1990 and the CFO Act of 1990.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 63		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_016

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	12.13.018		The system must, if modifications were made to guaranteed loans, explain the nature of the modifications, the discount rate used in calculating the expense, and the basis for recognizing a gain or loss related to the modifications. When appropriate, disclose that the subsidy expense resulting from reestimates that is included in the financial statements is not reported in the budget until the following year.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 1/1/2009; Source Number: 101015.E	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_017
Treasury Cross-Servicing	12.14.001		An automated system must compare delinquent loan account information to statutory criteria to select delinquent loan accounts for possible referral.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 60		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_021
Treasury Cross-Servicing	12.14.002		An automated system must generate notification to the debtor of the agencys intent to refer the debt to a debt collection center.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 60		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_020
Treasury Cross-Servicing	12.14.003		An automated system must update the loan information store.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 60		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_022
Treasury Cross-Servicing	12.14.004		An automated system must identify accounts that can no longer be serviced by agency personnel.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 60		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_023
Treasury Cross-Servicing	12.14.005		An automated system must identify accounts with monetary adjustments that must be reported to the debt collection center.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 60		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Treasury Cross-Servicing	12.14.006		An automated system must provide ad hoc reporting capability needed to monitor the accounts referred to a debt collection center and the amounts recovered.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_002
Treasury Cross-Servicing	12.14.007		An automated system must interface with the core financial system to record receipts remitted to the agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_017
Treasury Cross-Servicing	12.14.008		An automated system must apply collections received from the debt collection center according to agency application rules.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_004
Treasury Cross-Servicing	12.14.009		An automated system must record collection fees in accordance with agency program requirements.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_005
Treasury Cross-Servicing	12.14.010		An automated system must process agency or debt collection center refunds, notify debt collection center as appropriate, and update the loan information store.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_006
Treasury Cross-Servicing	12.14.011		An automated system must notify debt collection center of adjustments, recalls of debt, or collections received by the agency on the referred debt.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_024
Treasury Cross-Servicing	12.14.012		An automated system must remove from the accounting and financial records accounts that the debt collection center recommends should be written off.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_008
Treasury Cross-Servicing	12.14.013		An automated system must identify the volume and type of debts serviced.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_018

GUARANTEED LOANS REQUIREMENTS							DFAS 7900.4-M, Vol. 12	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Treasury Cross-Servicing	12.14.014		An automated system must identify the tools used by the agency to collect its own debt.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_017
Treasury Cross-Servicing	12.14.015		An automated system must provide one or more years of information on the average age of debt over 180 days.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_010
Treasury Cross-Servicing	12.14.016		An automated system must calculate the amount of debt collected using various collection tools.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_019
Treasury Cross-Servicing	12.14.017		An automated system must accrue late charges, as required by referring agency.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_016
Treasury Cross-Servicing	12.14.018		An automated system must provide information to referring agency sufficient for the referring agency to satisfactorily complete the Report on Receivables Due From the Public.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_015
Treasury Cross-Servicing	12.14.019		An automated system must track, by portfolio, age of debt referred, dollar and number of referrals, collections on referred debts and report to Treasury on a monthly basis.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_012
Treasury Cross-Servicing	12.14.020		An automated system must provide information to referring agency as needed i.e., collections received.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_014
Treasury Cross-Servicing	12.14.021		An automated system must provide ad hoc reporting capability needed to satisfy referring agencies unique information requests such as, length of workout agreements, percent of debt that can be compromised, etc.	Source: JFMIP SR-00-01; Source Date: 3/1/2000; Source Number: Pg 61		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Treasury_Cross_Servicing_001

ACRONYMS

CAIVRS	Credit Alert Interactive Voice Response System
CCLR	Claims Collection Litigation Report
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoJ	Department of Justice
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
OFFM	Office of Federal Financial Management
OGC	Office of General Counsel
OMB	Office of Management and Budget
SFFAS	Statement of Federal Financial Accounting Standards
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 13, Grants

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 13 - Grants		
Req ID	**Change Type**	**Reason for Change**
13.01.002	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.01.003	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.01.004	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.01.005	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.01.006	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.01.007	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.02.006	**D**	**This requirement was moved to 08.03.075, to realign it to a more applicable functional area.**
13.02.007	**D**	**This requirement was moved to 08.03.076, to realign it to a more applicable functional area.**
13.02.008	**D**	**This requirement was moved to 08.03.077, to realign it to a more applicable functional area.**
13.02.009	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**

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Req ID	Change Type	Reason for Change
13.02.010	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.03.003	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.03.004	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.03.005	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.03.006	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.03.007	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.04.004	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.04.005	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.04.006	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.04.007	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.04.008	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.04.009	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.05.006	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.05.007	D	This requirement was moved to 08.01.073, to realign it to a more applicable functional area.
13.05.008	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
13.05.009	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.

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Req ID	**Change Type**	**Reason for Change**
13.06.004	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.06.005	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.06.006	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.06.007	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.06.008	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.06.009	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.07.001	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.001	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.002	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.003	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.004	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.005	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.006	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.007	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.08.008	**D**	**This requirement was moved to 03.01.067, to realign it to a more applicable functional area.**
13.08.009	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**

VOLUME 13 - Grants		
Req ID	**Change Type**	**Reason for Change**
13.09.001	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
13.09.002	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 14 - Audit Trails and System Controls		
Req ID	**Change Type**	**Reason for Change**
14.01.020	**C**	**Requirement verbiage updated.**
14.01.021	**C**	**Requirement verbiage updated.**
14.01.025	**D**	**This requirement was moved to 01.05.058, to realign it to a more applicable functional area.**
14.01.027	**C**	**Requirement verbiage updated.**
14.01.035	**C**	**Requirement verbiage updated.**
14.01.076	**D**	**This is broad policy guidance, not a programmable or testable system requirement.**
14.01.078	**A**	**New Requirement**
14.01.079	**A**	**New Requirement**
14.01.080	**A**	**New Requirement**
14.01.081	**A**	**This requirement was moved from 01.02.006, to realign it to a more applicable functional area.**
14.01.082	**A**	**This requirement was moved from 01.05.027, to realign it to a more applicable functional area.**
14.01.083	**A**	**This requirement was moved from 05.04.023, to realign it to a more applicable functional area.**
14.01.084	**A**	**This requirement was moved from 05.06.014, to realign it to a more applicable functional area.**
14.01.085	**A**	**This requirement was moved from 05.12.007, to realign it to a more applicable functional area.**
14.01.086	**A**	**This requirement was moved from 05.12.008, to realign it to a more applicable functional area.**
14.01.087	**A**	**This requirement was moved from 05.12.009, to realign it to a more applicable functional area.**

VOLUME 14 - Audit Trails and System Controls

Req ID	Change Type	Reason for Change
14.01.088	A	This requirement was moved from 05.12.022, to realign it to a more applicable functional area.
14.01.089	A	This requirement was moved from 05.17.001, to realign it to a more applicable functional area.
14.01.090	A	This requirement was moved from 05.17.002, to realign it to a more applicable functional area.
14.01.091	A	This requirement was moved from 08.03.029, to realign it to a more applicable functional area.
14.02.002	D	Delete - This is broad policy guidance, not a programmable or testable system requirement.
14.02.012	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.013	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.014	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.052	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.089	A	New Requirement
14.02.090	A	This requirement was moved from 01.05.026, to realign it to a more applicable functional area.
14.02.091	A	This requirement was moved from 05.06.011, to realign it to a more applicable functional area.
14.02.092	A	This requirement was moved from 05.06.022, to realign it to a more applicable functional area.
14.02.093	A	This requirement was moved from 05.10.012, to realign it to a more applicable functional area.
14.02.094	A	This requirement was moved from 05.12.003, to realign it to a more applicable functional area.
14.02.095	A	This requirement was moved from 05.12.013, to realign it to a more applicable functional area.
14.02.096	A	This requirement was moved from 05.12.018, to realign it to a more applicable functional area.
14.02.097	A	This requirement was moved from 05.12.019, to realign it to a more applicable functional area.
14.02.098	A	This requirement was moved from 05.12.021, to realign it to a more applicable functional area.
14.02.099	A	This requirement was moved from 05.12.027, to realign it to a more applicable functional area.
14.02.100	A	This requirement was moved from 05.18.012, to realign it to a more applicable functional area.
14.02.101	A	This requirement was moved from 05.22.008, to realign it to a more applicable functional area.
14.03.028	D	Duplicate of 14.03.026
14.03.046	D	Delete - This is broad policy guidance, not a programmable or testable system requirement.

VOLUME 14 - Audit Trails and System Controls

Req ID	Change Type	Reason for Change
14.03.069	A	New Requirement
14.03.070	A	New Requirement
14.03.071	A	New Requirement
14.03.072	A	This requirement was moved from 01.03.007, to realign it to a more applicable functional area.
14.03.073	A	This requirement was moved from 05.12.024, to realign it to a more applicable functional area.
14.03.074	A	This requirement was moved from 05.20.001, to realign it to a more applicable functional area.
14.03.075	A	This requirement was moved from 05.20.002, to realign it to a more applicable functional area.
14.03.076	A	This requirement was moved from 05.22.011, to realign it to a more applicable functional area.
14.03.077	A	This requirement was moved from 05.22.016, to realign it to a more applicable functional area.
14.04.031	A	This requirement was moved from 05.19.007, to realign it to a more applicable functional area.
14.04.032	A	This requirement was moved from 05.22.001, to realign it to a more applicable functional area.
14.04.033	A	This requirement was moved from 05.22.002, to realign it to a more applicable functional area.
14.04.034	A	This requirement was moved from 05.22.003, to realign it to a more applicable functional area.
14.04.035	A	This requirement was moved from 05.22.004, to realign it to a more applicable functional area.
14.04.036	A	This requirement was moved from 05.22.006, to realign it to a more applicable functional area.
14.04.037	A	This requirement was moved from 05.22.010, to realign it to a more applicable functional area.
14.05.009	A	New Requirement
14.05.010	A	New Requirement
14.05.011	A	New Requirement
14.05.012	A	New Requirement
14.05.013	A	New Requirement
14.05.014	A	New Requirement
14.05.015	A	New Requirement
14.05.016	A	New Requirement
14.05.017	A	New Requirement
14.05.018	A	This requirement was moved from 01.05.016, to realign it to a more applicable functional area.
14.05.019	A	This requirement was moved from 01.05.024, to realign it to a more applicable functional area.
14.05.020	A	This requirement was moved from 01.05.043, to realign it to a more applicable functional area.

VOLUME 14 - Audit Trails and System Controls

Req ID	Change Type	Reason for Change
14.05.021	A	This requirement was moved from 01.05.053, to realign it to a more applicable functional area.
14.05.022	A	This requirement was moved from 01.05.054, to realign it to a more applicable functional area.
14.05.023	A	This requirement was moved from 02.01.169, to realign it to a more applicable functional area.
14.05.024	A	This requirement was moved from 02.01.186, to realign it to a more applicable functional area.
14.05.025	A	This requirement was moved from 05.06.009, to realign it to a more applicable functional area.
14.05.026	A	This requirement was moved from 05.06.013, to realign it to a more applicable functional area.
14.05.027	A	This requirement was moved from 05.06.017, to realign it to a more applicable functional area.
14.05.028	A	This requirement was moved from 05.06.018, to realign it to a more applicable functional area.
14.05.029	A	This requirement was moved from 05.06.020, to realign it to a more applicable functional area.
14.05.030	A	This requirement was moved from 05.06.023, to realign it to a more applicable functional area.
14.05.031	A	This requirement was moved from 05.06.024, to realign it to a more applicable functional area.
14.05.032	A	This requirement was moved from 05.06.025, to realign it to a more applicable functional area.
14.05.033	A	This requirement was moved from 05.06.026, to realign it to a more applicable functional area.
14.05.034	A	This requirement was moved from 05.06.027, to realign it to a more applicable functional area.
14.05.035	A	This requirement was moved from 05.11.005, to realign it to a more applicable functional area.
14.05.036	A	This requirement was moved from 05.12.002, to realign it to a more applicable functional area.
14.05.037	A	This requirement was moved from 05.12.005, to realign it to a more applicable functional area.
14.05.038	A	This requirement was moved from 05.12.011, to realign it to a more applicable functional area.
14.05.039	A	This requirement was moved from 05.12.012, to realign it to a more applicable functional area.
14.05.040	A	This requirement was moved from 05.12.014, to realign it to a more applicable functional area.
14.05.041	A	This requirement was moved from 05.12.015, to realign it to a more applicable functional area.
14.05.042	A	This requirement was moved from 05.12.016, to realign it to a more applicable functional area.
14.05.043	A	This requirement was moved from 05.12.017, to realign it to a more applicable functional area.

VOLUME 14 - Audit Trails and System Controls

Req ID	Change Type	Reason for Change
14.05.044	A	This requirement was moved from 05.12.025, to realign it to a more applicable functional area.
14.05.045	A	This requirement was moved from 05.15.001, to realign it to a more applicable functional area.
14.05.046	A	This requirement was moved from 05.18.001, to realign it to a more applicable functional area.
14.05.047	A	This requirement was moved from 05.18.004, to realign it to a more applicable functional area.
14.05.048	A	This requirement was moved from 05.18.011, to realign it to a more applicable functional area.
14.05.049	A	This requirement was moved from 05.19.001, to realign it to a more applicable functional area.
14.05.050	A	This requirement was moved from 05.19.002, to realign it to a more applicable functional area.
14.05.051	A	This requirement was moved from 05.19.003, to realign it to a more applicable functional area.
14.05.052	A	This requirement was moved from 05.19.004, to realign it to a more applicable functional area.
14.05.053	A	This requirement was moved from 05.19.005, to realign it to a more applicable functional area.
14.05.054	A	This requirement was moved from 05.19.006, to realign it to a more applicable functional area.
14.05.055	A	This requirement was moved from 05.19.008, to realign it to a more applicable functional area.
14.05.056	A	This requirement was moved from 05.19.009, to realign it to a more applicable functional area.
14.05.057	A	This requirement was moved from 05.21.003, to realign it to a more applicable functional area.
14.05.058	A	This requirement was moved from 05.21.005, to realign it to a more applicable functional area.
14.05.059	A	This requirement was moved from 05.21.006, to realign it to a more applicable functional area.
14.05.060	A	This requirement was moved from 05.21.007, to realign it to a more applicable functional area.
14.05.061	A	This requirement was moved from 05.21.008, to realign it to a more applicable functional area.
14.05.062	A	This requirement was moved from 05.22.014, to realign it to a more applicable functional area.
14.05.063	A	This requirement was moved from 05.22.015, to realign it to a more applicable functional area.
14.05.064	A	This requirement was moved from 08.03.054, to realign it to a more applicable functional area.
14.05.065	A	This requirement was moved from 09.01.026, to realign it to a more applicable functional area.
14.07.002	C	Requirement verbiage updated.
14.07.012	C	Requirement verbiage updated.

VOLUME 14 - Audit Trails and System Controls		
Req ID	**Change Type**	**Reason for Change**
14.07.015	**C**	**Requirement verbiage updated.**
14.07.025	**C**	**Requirement verbiage updated.**
14.07.031	**A**	**New Requirement**
14.07.032	**A**	**This requirement was moved from 05.22.012, to realign it to a more applicable functional area.**
14.07.033	**A**	**This requirement was moved from 05.22.013, to realign it to a more applicable functional area.**
14.07.034	**A**	**This requirement was moved from 05.22.017, to realign it to a more applicable functional area.**

Chart Legend:

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Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 14, Audit Trails and System Controls

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Audit Trails and System Controls financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Audit Trails and System Controls functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management related to audit trails and system controls. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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AUDIT TRAILS AND SYSTEM CONTROLS INTRODUCTION

Financial management systems must be able to record and keep track of financial transactions and related information in order to provide a basis for central financial control. Audit trails—documentation of transactions from their inception to final disposition and reporting in the books of original entry—are critical to providing support for transactions and account balances. While audit trails are essential to auditors and system evaluators, they are also necessary for the day-to-day operations of systems. Reliable audit trails permit verification of transactions to ensure that they are properly recorded, classified, coded and posted to all affected accounts. Additionally, audit trails allow for the detection and tracing of rejected or suspended transactions and correction in a timely manner. All transactions, including computer-generated computations, must be traceable to individual source records. Adequate audit trails allow tracing from source documents of financial events to general ledger account balances through successive levels of summarization and financial reports/statements. Tracing summarized information backward from the reporting entity level to the transaction source level is a tedious and demanding job; however, documentation is accessible through the successive levels of summarization if the audit community has the available resources.

Commensurate with reliable documentation for transactions are adequate systems controls and documentation. Financial management systems must comply with a myriad of functional and technical requirements to ensure that DoD's financial management and accounting objectives are met in an economical and efficient manner. The design of an accounting system must include the required interfaces with other systems or connections within the various segments of the immediate accounting system. System documentation should be detailed and comprehensive and include the internal controls incorporated in the system. Such documentation should be in enough detail to be understood by computer personnel and/or systems accountants assigned to develop applicable software. Documentation also provides information used to test systems to ensure that they process transactions and financial data in accordance with requirements.

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.001		The system must generate an audit trail of transactions recorded as a document moves from its source through all document statuses. The initial source may be documents that were entered online, system-generated, interfaced from other systems or modules, or converted during implementations or software upgrades.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_001
Audit Trails (Transaction Documentation)	14.01.005		The system must re-open a closed document to allow further processing against it, without requiring a new or amended document number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-07			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_004

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.009		To support the Audit Trails process, the Core financial system must provide automated functionality to capture all document change events (additions, modifications and cancellations), including the date/time and User ID.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_006
Audit Trails (Transaction Documentation)	14.01.014		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to suspend documents that fail transaction processing edits, funds control edits, or tolerance checks.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-13			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.020	C	**The system must record that the numbers, types, and dollar amounts of transactions are processed timely and entered accurately into the finance and accounting systems.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.1		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_008
Audit Trails (Transaction Documentation)	14.01.021	C	**The system must ensure that specific edits are applied by type of transaction in each finance or accounting system. Those transactions failing to pass edits, and/or otherwise not entered, shall be controlled and assigned for research and correction and, to the degree feasible, are temporarily, recorded in suspense accounts in the accounting system.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.3		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_009
Audit Trails (Transaction Documentation)	14.01.025	D	This requirement was moved to 01.05.058, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.027	C	**DFAS shall ensure that a complete and documented audit trail is maintained to support the reports it prepares. Supporting documents or images of the supporting documents should be retained by the organization that translates the information into an electronic mode. Internal controls shall be in place to ensure that the transactions are: 1. edited for accuracy and completeness. 2. controlled from unauthorized access and use. 3. identified, tracked, and controlled to ensure that the numbers, types, and dollar amounts are complete. 4. authorized and approved by duly designated officials.**		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.2		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_013
Audit Trails (Transaction Documentation)	14.01.028		An automated Defense Finance and Accounting Service (DFAS) system must ensure that all transactions received from customers, as well as generated by DFAS, with an effective date of the current reporting period are included in the data reported for that reporting period.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.4		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_014

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.030		To support the Document and Transaction Control process, the Core financial system must validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-06			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_015
Audit Trails (Transaction Documentation)	14.01.031		To support the Document and Transaction Control process, the Core financial system must notify the user when online documents fail funds control edits, transaction processing edits, or tolerance checks. Provide the notification on the document entry screen, and include the nature of each error and the validation level (rejection, warning or information only). Retain errors with the document until they have been resolved.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-12			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_016

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Audit Trails (Transaction Documentation)	14.01.032		To support the Document and Transaction Control process, the Core financial system must validate transaction accounting classification elements. Prevent the recording of transactions with missing, invalid or inactive classification elements or values.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-30			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_017
Audit Trails (Transaction Documentation)	14.01.034		To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and Treasury Account Symbol (TAS) or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_019

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Audit Trails (Transaction Documentation)	14.01.035	C	**To support the Financial Reporting process, the Core financial system must provide automated functionality to validate Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II data prior to submission of the FACTS I and FACTS II Adjusted**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-08			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_020
Audit Trails (Transaction Documentation)	14.01.036		To support the Document and Transaction Control process, the Core financial system must validate transaction-associated FACTS attributes. Prevent the recording of transactions with missing, invalid or inactive FACTS attributes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-31			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_021

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Audit Trails (Transaction Documentation)	14.01.037		To support the Audit Trails process, the Core financial system must provide automated functionality to capture the following additional information on converted documents: Legacy system identifier Legacy system document number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_022
Audit Trails (Transaction Documentation)	14.01.039		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define over tolerances for all obligations or by obligation type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_024

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Audit Trails (Transaction Documentation)	14.01.040		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the valid values for the following acquisition information: North American Industry Classification System (NAICS) business codes Standard Industrial Classification (SIC) codes Product and service codes Free On Board (FOB) shipping points Ship to locations (destination codes).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_025
Audit Trails (Transaction Documentation)	14.01.041		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following document line item information on spending documents: Quantity Unit of measure Unit Price Extended Price Description Product service codes FOB shipping points Ship to locations (destination codes).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-24			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_026

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Audit Trails (Transaction Documentation)	14.01.042		To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define tolerances by percentage, dollar amount or quantity for final payments that are less than the referenced obligation document line amounts, and use them to control erroneous de-obligations of the funds.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-35			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_027
Audit Trails (Transaction Documentation)	14.01.043		To support the Audit Trails process, the Core financial system must provide automated functionality to query document additions, modifications and cancellations. Parameters include: User ID Document number Document type Change type (add, modify, cancel) Transaction date range Accounting period. Results include all parameter values, document numbers, date and time stamps.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_028

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Audit Trails (Transaction Documentation)	14.01.046		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a unique system-generated or agency-assigned document number for each document and document modification.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_031
Audit Trails (Transaction Documentation)	14.01.047		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a unique system-generated number to identify each general ledger transaction. Associate one or more general ledger transactions with a document and document modifications.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_032

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Audit Trails (Transaction Documentation)	14.01.048		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to associate referenced documents in the processing chain, such as when an obligation document references one or more prior commitment documents.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_033
Audit Trails (Transaction Documentation)	14.01.049		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a reimbursable agreement number and one other agency-assigned source document number in separate fields on all spending documents. The agency-assigned source document number may be a purchase requisition number, contract number and associated delivery /task order number, purchase order number, blanket purchase agreement number and associated call number, grant number, travel order number, etc.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-04			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_034

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Audit Trails (Transaction Documentation)	14.01.050		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define document numbering as system-generated or agency-assigned by document type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_035
Audit Trails (Transaction Documentation)	14.01.051		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the source system and the source system document number of each interfaced document.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-07			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_036

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Audit Trails (Transaction Documentation)	14.01.052		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture goods delivery and service performance period start and end dates on documents where the period of performance is a validation for future processing, e.g., Contracts Blanket purchase agreements Reimbursable agreements Travel orders Grants.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-08			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_037
Audit Trails (Transaction Documentation)	14.01.053		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following data elements when establishing reimbursable agreements: Reimbursable agreement number Reimbursable agreement amount Billing limit Billing terms Accounting classification information Source (federal, other non-federal entities, or public).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-09			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_038

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Audit Trails (Transaction Documentation)	14.01.054		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to prevent the recording of erroneous transactions by rejecting documents that fail transaction processing edits.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-11			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_039
Audit Trails (Transaction Documentation)	14.01.055		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to hold documents for completion or processing at a later date. Segregate held from suspended documents	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-14			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_040

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Audit Trails (Transaction Documentation)	14.01.056		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to process suspended documents when external referenced data that caused the system to suspend processing of a document is corrected, such as when funds become available or the Central Contractor Registration (CCR) vendor status changes from expired to active.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-15			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_041
Audit Trails (Transaction Documentation)	14.01.057		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to cancel (permanently close) posted documents.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-17			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_042

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Audit Trails (Transaction Documentation)	14.01.058		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to delete held or suspended documents.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-18			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_043
Audit Trails (Transaction Documentation)	14.01.059		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that valid values for the following acquisition information are captured on spending documents: NAICS business codes SIC codes Product service codes FOB shipping points Ship to locations (destination codes).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-23			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_044

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Audit Trails (Transaction Documentation)	14.01.060		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that the sum of all document line items is equal to the document total.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-25			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_045
Audit Trails (Transaction Documentation)	14.01.061		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to derive the default accounting period from the transaction date. Prevent user override.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-27			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_046

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Audit Trails (Transaction Documentation)	14.01.062		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to record subsequent activity against a document with the transaction date of that activity (e.g., the payment voucher), not the transaction date of the original document (e.g., the referenced obligation).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-29			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_047
Audit Trails (Transaction Documentation)	14.01.063		To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define under tolerances for all obligations or by obligation type.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-36			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_048

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Audit Trails (Transaction Documentation)	14.01.064		An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the preparation of all financial reports is consistent from one reporting period to another reporting period and the same financial information is used as the source for different reports whenever the same information is reported.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.5			Transaction_Audit_Trails_057
Audit Trails (Transaction Documentation)	14.01.065		An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the ending balances for one reporting period will be perpetuated as the beginning balances for the subsequent reporting period and shall be carried forward without change.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.6			Transaction_Audit_Trails_056
Audit Trails (Transaction Documentation)	14.01.066		An automated Defense Finance and Accounting Service (DFAS) system shall ensure that all transactions applicable to the effective period of the report have been edited and posted to the official accounting records.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.7.a			Audit_Trails_System_Controls_049
Audit Trails (Transaction Documentation)	14.01.068		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to select suspended and held documents for continued processing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-16				Maintain_GL_Transaction_Posting_Rules_010

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Audit Trails (Transaction Documentation)	14.01.069		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define tolerances by percentage, not-to-exceed dollar amounts, or not-to-exceed quantities at the document line level, and use them to control overages by document line for the following relationships: Obligations to commitments Receipts to obligations Invoices to obligations	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-19				Audit_Trails_System_Controls_044
Audit Trails (Transaction Documentation)	14.01.071		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to derive the default transaction date from the current system date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-26				Audit_Trails_System_Controls_038
Audit Trails (Transaction Documentation)	14.01.072		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture an agency-specified transaction date (i.e., allow the agency to override the default transaction date with a date in any open accounting period).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-28				Audit_Trails_System_Controls_009
Audit Trails (Transaction Documentation)	14.01.073		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate transactions that would post to United States Standard General Ledger (USSGL) accounts (e.g., borrowing authority, contract authority, or investments) to ensure that the associated fund code is designated as having the appropriate RT7 code.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-32				Maintain_GL_Transaction_Posting_Rules_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.074		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following dates on all transactions: Transaction date - The date a transaction is effective in the general ledger (i.e., the date a financial event is recognized). System date - The actual date a transaction is processed by the system. This date is assigned by the computer and may not be modified.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-33				Audit_Trails_System_Controls_039
Audit Trails (Transaction Documentation)	14.01.075		To add value to the Document and Transaction Control process, the Core financial system should record transactions in both foreign currency and U.S. dollars in all Core system modules	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-34				Audit_Trails_System_Controls_010
Audit Trails (Transaction Documentation)	14.01.076	D	Deleted: To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to query general ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-01				Perform_Periodic_GL_Postings_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.077		To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-04				Maintain_GL_Chart_Of_Accounts_021
Audit Trails (Transaction Documentation)	14.01.078	A	**Agency systems must maintain, store, and permit ready retrieval of financial information. The time frames for various parts of this requirement differ depending on the subject matter. The single integrated financial management system must be sufficiently flexible to retain and purge information consistent with varying record keeping requirements.**	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 63				Audit_Trails_System_Controls_048
Audit Trails (Transaction Documentation)	14.01.079	A	**The system must produce audit trail reports to support data transferred from external systems to the financial system, including an error listing.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04				Audit_Trails_System_Controls_045
Audit Trails (Transaction Documentation)	14.01.080	A	**To support the Audit Trails process, the Core financial system must provide automated functionality to capture all document change events (additions, modifications and cancellations), including the date/time and User ID.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-02				

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.081	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to update the balance of open documents by accounting line item as they are referenced by subsequent documents in the processing chain. For example, reduce commitments when referenced by obligations, reduce obligations when referenced by expenditures, reclassify obligations when referenced by advances, and reduce accounts receivable when referenced by collections.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_004
Audit Trails (Transaction Documentation)	14.01.082	A	**To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate a report of posted and un-posted reversal transactions. Parameters are: Accounting period Transaction or document type Accounting classification elements System date Transaction date Source system ID. Result is a list of transactions including: System date Transaction date Original document and accounting line numbers Status (posted or un-posted) Accounting classification elements GL transaction ID number GL debits and credits. Sorting options include document number and reversal status.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-06			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_020

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.083	A	**To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define transactions that impact the FBWT and are reported on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system as "IPAC", "CA $HLINK II", "Treasury Disbursing Office (TDO) Payments", or "Reclassifications".**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-10			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_009
Audit Trails (Transaction Documentation)	14.01.084	A	**To support the Internal and External Reporting function, the Revenue System must be able to report financial activity transactions by any element within the accounting classification structure (e.g., individual or hierarchical organization code, project code).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-6			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_012
Audit Trails (Transaction Documentation)	14.01.085	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to control the correction and reprocessing of all erroneous transactions gathered through interfaces through the use of error/suspense files. Erroneous transactions must be maintained until corrected and posted at the specific request of a user.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-7		Generate General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.086	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to provide immediate, on-line notification to the user of erroneous transactions obtained through direct data entry. Advise reason for error and provide the ability to enter corrections on-line.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_008
Audit Trails (Transaction Documentation)	14.01.087	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to provide controls to prevent the creation of initial duplicate transactions. For example, prevent the use of the same unique transaction identification number (e.g., document number).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_009
Audit Trails (Transaction Documentation)	14.01.088	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to record the user's identification as part of the transaction record.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-22		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_022

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Audit Trails (Transaction Documentation)	14.01.089	A	**To support the Audit Trail function, the Revenue System must provide the capability to provide audit trails to trace transactions from their initial source through all stages of related system processing within the installation accounting/financial management system. The initial source may be source documents, transactions originating from other systems (e.g., feeder systems), or internal system-generated transactions.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-1		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_001
Audit Trails (Transaction Documentation)	14.01.090	A	**To support the Audit Trail function, the Revenue System must provide the capability to identify document input, change and approval by user.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-2		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_002
Audit Trails (Transaction Documentation)	14.01.091	A	**To support the System-Generated Transactions process, the Core financial system must provide automated functionality to capture start and end dates and posting frequency (monthly, quarterly, or specified number of days) of recurring entries and reversals such as accruals and obligations.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Commitments_Obligations_And_Expenditures_013

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.001		To meet Operations requirements, the Core financial system must deliver an event logging capability for systems, transactions, tables, and system parameters. The logs must include the following: User ID System date Time Type of activity (i.e., add, modify, delete) Old value New value. (For example, provide a log of all attempts to log onto the system or track changes to the prompt pay interest rate value.)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-09			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_001
System Controls and Documentation	14.02.002	D	Deleted: To meet Interoperability requirements, the Core financial system must deliver API processing controls to ensure real time transactions or batch transactions files are received from authorized sources, complete and not duplicates. In addition, the API must ensure that where batch files are used: • The number of transactions in a received file matches a control record count • The dollar total of transactions in a file matches a control amount • The sender is notified of erroneous transactions • The erroneous transactions are automatically returned to the sender.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_002

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.003		To meet Operations requirements, the Core financial system must deliver a process scheduling capability. Allow the agency to define, initiate, monitor and stop system processes (e.g., online availability, batch jobs, and system maintenance).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_003
System Controls and Documentation	14.02.009		To meet Interoperability requirements, the Core financial system must process API transactions using the same business rules, program logic, and edits used by the system in processing transactions submitted through the application client.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.012	D	Deleted: To meet the system's documentation requirements, the Core financial system must keep all documentation (software, system, operations, user manuals, operating procedures, etc.) up-to-date and readily available for examination.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_006
System Controls and Documentation	14.02.013	D	Deleted: To meet the system's documentation requirements, the Core financial system must keep user documentation in sufficient detail to permit a person, knowledgeable of the agency's programs and of systems generally, to obtain a comprehensive understanding of the entire operation of each system.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.014	D	Deleted: To meet the system's documentation requirements, the Core financial system must keep technical system documentation such as requirements documents, systems specifications and operating instructions shall be adequate to enable technical personnel to operate the system in an effective and efficient manner.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_008
System Controls and Documentation	14.02.044		Adequate training and appropriate user support shall be provided to the users of the core financial systems, based on the level, responsibility, and roles of individual users. Training shall enable the users of the systems at all levels to understand, operate, and maintain the system.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.L			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_011

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.051		To add value to the Operations functionality, the Core financial system should deliver the capability to process queued jobs (i.e. reports, transaction files from interfacing systems, bulk record updates) with no online performance degradation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-12			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_016
System Controls and Documentation	14.02.052	D	Deleted: To meet the system's documentation requirements, the agency's financial management systems and processing instructions shall be clearly documented in hard copy or electronically in accordance with (a) the requirements contained in the core financial system requirements document issued by FSIO or (b) other applicable requirements.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_017

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.059		To meet Documentation requirements, the Core financial system must deliver documentation that identifies all software and hardware products needed by an agency to install, operate, access, and maintain the application. Delivered hardware and software documentation must specifically identify those products that are intended to be purchased or licensed as part of the product licensing agreement, and those products needed to meet any technical and functional requirement that must be acquired separately by the agency.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-01			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_024
System Controls and Documentation	14.02.060		To meet Documentation requirements, the Core financial system must deliver application design documentation. This documentation must include the following: Description of the application's design/architecture and integrated technologies Database specifications Data dictionary Entity relationship diagrams Internal file record layouts Cross references between internal files, database tables and data-entry screens Program module specifications including firmware and program source code System flowcharts. Application documentation must identify known problems (software bugs) and recommended work around.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-02			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_025

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.061		To meet Documentation requirements, the Core financial system must deliver product installation and maintenance documentation. Installation documentation must describe the following items: Product release content Third party software configuration requirements Database installation steps The directory structure for locating application data, programs, files, tables including drive mappings Hardware driver installation and configuration Application security set-up and maintenance Software configuration instructions Operating parameter definitions and any other required set-up data Software build instructions Vendor supplied configuration tools Interface processes to be installed Startup scripts needed to initiate the software Test steps needed to verify correct installation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-03			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_026

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.062		To meet Documentation requirements, the Core financial system must deliver system operations and user manuals. Documentation must explain the following system operations: System start-up Shutdown Monitoring Recovery/re-start Internal processing controls Archiving and application security. User documentation must explain in detail how to execute available functionality in each application component and must cover instructions for the following: Access procedures User screen layout Standard report layout and content Transaction entry Workflow Batch job initiation GL and transaction maintenance Year-end processing Error codes with descriptions Recovery steps Trouble shooting procedures.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-04			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_027
System Controls and Documentation	14.02.063		To meet Documentation requirements, the Core financial system must deliver documentation updates concurrent with the distribution of new software releases. Release notes must clearly identify all changes made to the system's functionality, operation or required computing hardware and software.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-05			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_028

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.064		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following: Rejection Warning (override authority needed to post transaction) Information only (no override needed).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-10				Audit_Trails_System_Controls_008
System Controls and Documentation	14.02.065		To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following accounting line item detail on all documents: Line item number Line item amount Line item accounting classification information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-21				System_Controls_And_Documentation_073
System Controls and Documentation	14.02.066		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents in the processing chain, and bring forward accounting and non-financial information from one document to another, when the previously recorded document is referenced, (e.g., commitment to obligation, receivable to collection). This is to include accounting classification, vendor and customer information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-01				Record_Commitments_Obligations_And_Expenditures_015
System Controls and Documentation	14.02.067		To meet Infrastructure requirements, the Core financial system must ensure the delivered system includes a Structured Query Language (SQL) compliant relational database.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-01				System_Controls_And_Documentation_067

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.068		To add value to the Infrastructure functionality, the Core financial system should operate in a mainframe environment Operating System (OS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-02				System_Controls_And_Documentation_068
System Controls and Documentation	14.02.069		To add value to the Infrastructure functionality, the Core financial system should operate in a server computing environment running under UNIX, LINUX, and Windows Server 2000 or above.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-03				System_Controls_And_Documentation_053
System Controls and Documentation	14.02.070		To add value to the Infrastructure functionality, the Core financial system should operate in an Apple Macintosh system environment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-04				System_Controls_And_Documentation_054
System Controls and Documentation	14.02.071		To meet Interoperability requirements, the Core financial system must deliver a capability to import and process standard transactions generated by other systems.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-01				System_Controls_And_Documentation_063
System Controls and Documentation	14.02.072		To meet Interoperability requirements, the Core financial system must deliver data record layouts for all standard transactions that can be accepted by the application's API facility. Transactions must include sufficient data to enable complete validation and processing by the receiving system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-02				System_Controls_And_Documentation_065

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS								DFAS 7900.4-M, Vol. 14
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.073		"To meet Interoperability requirements, the Core financial system must deliver the capability to suspend erroneous Application program interface (API) transactions. Suspense processing must include the ability to perform the following functions: Report suspended transactions Retrieve, view, correct and process, or cancel suspended transactions Automatically re-process transactions Report re-processed transactions."	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04				System_Controls_And_Documentation_064
System Controls and Documentation	14.02.074		To meet Interoperability requirements, the Core financial system must generate API transaction edit error records using a data layout defined by the vendor (i.e., provide two-way interface support).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-06				System_Controls_And_Documentation_066
System Controls and Documentation	14.02.075		To meet Interoperability requirements, the Core financial system must deliver the capability to connect to an agency operated e-mail system. This capability must include the ability to distribute application generated text messages with attached files.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-07				System_Controls_And_Documentation_059
System Controls and Documentation	14.02.076		To add value to the Interoperability functionality, the Core financial system should support direct EDI translation compliant with American National Standards Institute (ANSI) X-12 standards to enable electronic data exchanges with designated trading partners	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-08				System_Controls_And_Documentation_055

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System Controls and Documentation	14.02.077		To add value to the Interoperability requirements, the Core financial system should deliver an integrated Extensible Markup Language (XML) parsing capability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-09				System_Controls_And_Documentation_057
System Controls and Documentation	14.02.078		To add value to the Interoperability requirements, the Core financial system should deliver a capability to exchange data using the Extensible Business Reporting Language.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-10				System_Controls_And_Documentation_056
System Controls and Documentation	14.02.079		To meet Operations requirements, the Core financial system must Maintain internal database consistency at all times. In the event of a system failure the system must have the capability to: Back out incompletely processed transactions Restore the system to its last consistent state before the failure occurred Re-apply all incomplete transactions previously submitted by the user Validate internal database consistency to ensure duplicate postings are avoided Report any data or transactions that failed to process completely.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-02				System_Controls_And_Documentation_069
System Controls and Documentation	14.02.080		To meet Operations requirements, the Core financial system must Generate online status messages to the operator. Include job or transaction type, name, when processing initiates, when it completes, and any processing errors encountered.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-03				Audit_Trails_System_Controls_025

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System Controls and Documentation	14.02.081		To meet Operations requirements, the Core financial system must Deliver a restart capability for all applications online and batch processing components. Batch jobs must be segmented to facilitate restart in the event of a system failure.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-04				System_Controls_And_Documentation_070
System Controls and Documentation	14.02.082		To meet Operations requirements, the Core financial system must Deliver common error-handling routines across functional modules. Generate meaningful and traceable error messages that allow the user or \\system operator to identify and respond to reported problems.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-05				System_Controls_And_Documentation_071
System Controls and Documentation	14.02.083		To meet operations requirements, the core financial system must deliver a document archiving capability. Include the ability to define, establish, and maintain archival criteria, such as date, accounting period, closed items, and vendors/customers inactive for a specific time period. Archiving of closed or completed detail transactions must not affect related general ledger account balances.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-06				System_Controls_And_Documentation_061
System Controls and Documentation	14.02.084		To meet operations requirements, the core financial system must support data archiving and record retention in accordance with rules published by the National Archives and Records Administration (NARA), GAO, and National Institute of Standards and Technology (NIST).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-07				System_Controls_And_Documentation_062

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System Controls and Documentation	14.02.085		To meet operations requirements, the core financial system must deliver the capability to restore archived data based on agency-defined criteria such as date, accounting period, or vendor/customer.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-08				System_Controls_And_Documentation_060
System Controls and Documentation	14.02.086		To meet Operations requirements, the Core financial system must maintain and report application usage statistics. Productivity statistics should include concurrent users, job submissions, transactions throughput, and system availability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-10				Audit_Trails_System_Controls_026
System Controls and Documentation	14.02.087		To meet Operations requirements, the Core financial system must deliver a capability to override the system date value used to automatically default document effective date and related transaction posting date/period. This capability is intended for system testing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-11				System_Controls_And_Documentation_072
System Controls and Documentation	14.02.088		To add value to the Operations functionality, the Core financial system should deliver the capability to customize system logging features. Allow the agency to specify which parameters (or tables) to log. Allow the agency to turn logging feature on or off as needed.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-13				System_Controls_And_Documentation_058
System Controls and Documentation	14.02.089	A	**The system shall provide a capability to replicate all operational data to the COOP site.**	Source: NIST Special Publication 800-53, Revision 3; Source Date: 8/1/2009; Source Number: CP-6	Source: DoDI 8500.2; Source Date: 2/6/2003; Source Number: CODB-2			

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System Controls and Documentation	14.02.090	A	**To support the System-Generated Transactions process, the Core financial system must provide automated functionality to validate that transaction reversals do not violate the integrity of the document chain. For example, do not reverse obligations that have been liquidated by payments.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-05		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_019
System Controls and Documentation	14.02.091	A	**To support the Internal and External Reporting function, the Revenue System must be able to create, compute, and post all necessary financial transactions.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_009
System Controls and Documentation	14.02.092	A	**To support the Internal and External Reporting function, the Revenue System must be able to report the financial information required for program management performance reporting.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-14		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_020

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System Controls and Documentation	14.02.093	A	**To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide control features that ensure that the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_012
System Controls and Documentation	14.02.094	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and maintain standard rules that control subsidiary ledger account postings for all accounting events when accounting transactions are recorded in a subsidiary ledger within the Revenue System. The process of defining posting rules can be accomplished in a variety of ways, including (but not limited to) using: transaction codes, screen "templates," derivation rules, and others.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Controls and Documentation	14.02.095	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to capture the six-digit trading partner code (as specified by Treasury) when processing all transactions that directly involve another Federal entity (i.e., both parties to a transaction are Federal entities).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-13		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Controls and Documentation	14.02.096	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to post to the current fiscal year and prior fiscal year concurrently until prior year-end closing is complete while interacting with the core financial system within that fiscal year.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-18			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_018
System Controls and Documentation	14.02.097	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to record different transaction types at the detailed transaction level.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-19		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_019
System Controls and Documentation	14.02.098	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to employ appropriate edits at the point of entry to ensure that all required data have been entered and to validate the accuracy of the data prior to acceptance.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-21		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_021

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System Controls and Documentation	14.02.099	A	**To support the Transaction Validation activity, the Revenue System should provide the capability to perform validation checks for use of certain general ledger accounts associated with specific authority (e.g., Cashiers fund, borrowing authority) prior to posting a transaction.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-27		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_027
System Controls and Documentation	14.02.100	A	**To support the On-Line Query function, the Revenue System should provide the capability to generate reports by geographic location.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-12		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_012
System Controls and Documentation	14.02.101	A	**To support the Security function, the Revenue System must provide the capability to allow the user to void a transaction within the same day the original posting is made prior to batch processing. Controls should be in effect to prevent transactions from being voided on a date other than the date the transaction was originally posted.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_008

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.015		An automated accounting system shall record, preserve, and make accessible sufficient information to: (1) ensure the adequate management and accountability of an agency program, and (2) protect the legal and financial rights of the Federal Government.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.1.j			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_006
General Controls	14.03.016		An automated accounting shall incorporate records management and archival functions into the design, development, and implementation of the information systems.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.1.k			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_007

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.017		An automated accounting shall collect or create only the information necessary for the proper performance of agency functions and which has practical utility.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.2			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_008
General Controls	14.03.018		An automated accounting system must follow the guidelines for Electronic Information Collection. Executive agencies under Sections 1703 and 1705 of the Government Paperwork Elimination Act (GPEA), P. L. 105-277, Title XVII are required to provide the: (1) option of the electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper; and (2) use and acceptance of electronic signatures, when practicable. Agencies will follow the provisions in OMB Memorandum M-00-10, "Procedures and Guidance on Implementing of the Government Paperwork Elimination Act."	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.3			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_009

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General Controls	14.03.019		An automated accounting system must ensure that records management programs provide adequate and proper documentation of agency financial activities.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.4.a			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_010
General Controls	14.03.020		An automated accounting system shall limit the sharing of information that identifies individuals or contains proprietary information to that which is legally authorized, and impose appropriate conditions on use where a continuing obligation to ensure the confidentiality of the information exists.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.9.c			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_011

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General Controls	14.03.022		Agencies will limit collection of information, which identifies individuals to that which is legally authorized and necessary for the proper performance of agency functions.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.9.b			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_013
General Controls	14.03.026		All components of an agencys integrated financial management system must provide complete, accurate, and prompt generation and maintenance of acquisition/financial records and transactions.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 59				General_System_Controls_030
General Controls	14.03.028	D	Deleted: All components of an agency's integrated financial management system must provide timely and proper sharing of common information between the acquisition and core financial systems, and other mixed systems, e.g., property management systems.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 59				Audit_Trails_System_Controls_007

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General Controls	14.03.029		All components of an agencys integrated financial management system must provide Adequate management controls, including internal and security controls, policies, and procedures intended to protect the agencys key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations, including, but not limited to, OMB Circulars A-123 and A-130.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 59				General_System_Controls_024
General Controls	14.03.030		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for: multiple levels of system access, transaction authorization, and approval authority; single source data entry; validation of funds availability prior to scheduling payment; communication of the need for additional funds; simultaneous posting of budgetary and proprietary accounts; prepayment examinations from diverse locations; controls to ensure transaction processing in proper chronological/numeric sequence; and standard edits for shared data.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Controls_026

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General Controls	14.03.031		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Controls_025
General Controls	14.03.032		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide transaction details to support account balances.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Controls_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.033		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and also provides data analysis reporting tools.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Controls_028
General Controls	14.03.034		With regard to security and internal controls, the acquisition/financial system must provide flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), and access to certain functionality.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Authority_And_Allocate_Funds_044
General Controls	14.03.035		With regard to security and internal controls, the acquisition/financial system must provide capability to define access to specific functions by user name, class of user, and position.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Authority_And_Allocate_Funds_045
General Controls	14.03.036		With regard to security and internal controls, the acquisition/financial system must provide for multiple levels of approvals based on user-defined criteria, including dollar limits, type of document processed, etc.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Authority_And_Allocate_Funds_046

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.037		With regard to security and internal controls, the acquisition/financial system must provide the capability to perform: reconciliation routines for internal participant accounts, ledgers, and funds; and to identify unsuccessful reconciliations via error log or error report	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Authority_And_Allocate_Funds_047
General Controls	14.03.038		With regard to security and internal controls, the acquisition/financial system must establish appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to record security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				
General Controls	14.03.039		With regard to security and internal controls, the acquisition/financial must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				General_System_Controls_029
General Controls	14.03.040		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications at the accounting line item level that affect the general ledger, including changes to dollar amounts and accounting classifications. Validate that funds are available prior to recording the modifications.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-04				Maintain_Fund_Availability_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.041		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-05				
General Controls	14.03.042		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate document modifications and cancellations with the original documents so that queries show all related activity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-06				Maintain_Fund_Availability_017
General Controls	14.03.043		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-08				Audit_Trails_System_Controls_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.044		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture the latest system processing status on all documents: Held: The user has decided to save (hold) the document and not allow the system to process it. (Note: This status is distinguished from invoices that are processed and warehoused, then held from inclusion in the payment schedule.) Suspended: The document has failed one or more system validations (edits) and is prevented by the system from processing. The document is automatically stored for later processing. Suspended documents may be automatically processed by the system upon changes to underlying data, such as available funds. Pending Approval: The document has passed all system validations. The system will not process the document until all approvals required by the agency's workflow configuration have been applied. Not all documents require approvals. Approved: The document has passed all system validations (edits) and all required approvals have been applied. The document is available for processing. Processed: All related accounting events have been recorded and system tables have been updated. Open: The document has been processed but not liquidated or only partially liquidated. The document is available for further processing. Closed: The	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-09				Audit_Trails_System_Controls_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			document has been processed and completely liquidated. The system will not allow further processing against the document unless it is reopened by the user. Cancelled: The user has permanently closed a previously processed document. The system will not allow further processing against the document. Deleted: The user has chosen not to process a held or suspended document. Deleted documents are marked for purging. Converted: The document was processed through an automated or manual transfer from a legacy system.					
General Controls	14.03.045		To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including: Transaction numbers Amounts GL debits and credits Accounting classification elements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-11				Audit_Trails_System_Controls_013

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.046	D	Deleted: To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-13				Accounts_Payable_Certifying_Officer_Legislation_077
General Controls	14.03.047		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-14				
General Controls	14.03.048		To meet User Interfaces requirements, the Core financial system must deliver an online graphical user interface (GUI). The GUI must provide consistent data entry, navigation and information presentation across all modules and sub-systems.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-01				
General Controls	14.03.049		To meet User Interfaces requirements, the Core financial system must comply with Section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, Subpart B.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-02				General_System_Controls_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.050		To meet User Interfaces requirements, the Core financial system must deliver a context-sensitive, online help facility. This facility must be customizable by the agency.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-03				
General Controls	14.03.051		To meet User Interfaces requirements, the Core financial system must deliver the capability to customize error message text.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-04				
General Controls	14.03.052		To meet User Interfaces requirements, the Core financial system must incorporate user interface features designed to reduce the amount of direct keying required for transaction processing, such as: • Default values based on system maintained transaction and user profiles • Value look-up tables • Highlighting or accentuating required fields • Grayed data fields that are unavailable for user entry • Auto tabs • Automatic data recall • Auto fill text • Cut, copy and paste functionality • Keyboard shortcuts (e.g., function keys to invoke help facility, clear screen, etc.) • Menu mode of screen navigation • Undo/redo • Disabling of non-supported function keys • Ability to select records from a list by scrolling or typing only part of an entry. • Ability to pass common data from field to field, screen to screen and transaction to transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-05				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Controls	14.03.053		To add value to the User Interfaces functionality, the Core financial system should support integration with other common desktop applications (e.g., word processing, spreadsheets, data management)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-06				General_System_Controls_016
General Controls	14.03.054		To meet Workflow/Messaging requirements, the Core financial system must deliver an integrated workflow management capability to automate internal routing of documents, transactions, forms or reports for online approval processing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-01				
General Controls	14.03.055		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to customize workflow processes to automate agency-defined business rules, required approvers, pooled or proxy approving authorities and workload balancing. Agency customization must include the capability to apply start and end dates to approvers and their proxies.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-02				
General Controls	14.03.056		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple levels of document approvals based on agency-defined criteria, including dollar amounts, types of items purchased, and document types.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-03				Audit_Trails_System_Controls_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.057		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple approval levels to a single user. Prevent a user from applying more than one level of approval to the same document in order to conform to the principle of separation of duties. For example, a disbursing officer must not be allowed to certify payment of an invoice he/she entered, and a certifying officer must not be allowed to schedule a payment he/she certified.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-04				Audit_Trails_System_Controls_017
General Controls	14.03.058		To meet Workflow/Messaging requirements, the Core financial system must deliver a workflow calendaring capability to generate date-based process exception reports and alerts. For example, notify an accounts payable office when invoices are held over 30 days with no matching receiving report.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-05				Audit_Trails_System_Controls_018
General Controls	14.03.059		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to capture approval actions by transaction, including the time/date and approving party.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-06				
General Controls	14.03.060		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to route action requests/status messages internally to individuals, groups or external trading partners. Supported communications channels must include agency e-mail, Blackberry, internal application messaging.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-07				General_System_Controls_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.061		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to generate workflow event-based user alerts. For example, at the point an emergency travel voucher is approved, electronically notify the affected traveler.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-08				General_System_Controls_022
General Controls	14.03.062		To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to generate user alerts based on agency defined thresholds (i.e., trigger events). For example, electronically warn a budget officer when available funds reach 50% of the allotment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-09				General_System_Controls_021
General Controls	14.03.063		To add value to the Workflow/Messaging functionality, the Core financial system should deliver a business process modeling capability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-10				General_System_Controls_017
General Controls	14.03.064		To add value to the Workflow/Messaging functionality, the Core financial system should generate auditable records of changes made to the workflow approval routing design.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-11				General_System_Controls_019
General Controls	14.03.065		To add value to the Workflow/Messaging functionality, the Core financial system should ensure the delivered system complies with the current Workflow Management Coalition (WFMC) Workflow Standard - Interoperability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-12				General_System_Controls_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.066		To meet Document Management requirements, the Core financial system must deliver the capability to index and store file reference materials received or generated by the agency in electronic format.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLF-01				System_Controls_And_Documentation_021
General Controls	14.03.067		To add value to the Document Management functionality, the Core financial system should deliver the capability to electronically image, index and store file reference materials delivered in a hard copy format (e.g., a signed contract, bill of lading, vendor invoices).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLF-02				System_Controls_And_Documentation_022
General Controls	14.03.068		To add value to the Document Management functionality, the Core financial system should deliver the capability to notify the user of the presence of associated document images. Deliver on-screen display of imaged material.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLF-03				System_Controls_And_Documentation_023
General Controls	14.03.069	A	**The system shall establish a Continuity Of Operations Plan (COOP) site as a fully functional operational backup site.**	Source: NIST Special Publication 800-53, Revision 3; Source Date: 8/1/2009; Source Number: CP-7	Source: DoDI 8500.2; Source Date: 2/6/2003; Source Number: COAS-1 Source: DoDI 8500.2; Source Date: 2/6/2003; Source Number: COAS-2			
General Controls	14.03.070	A	**Maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type, and income by type of service performed.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-08				Audit_Trails_System_Controls_036

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
General Controls	14.03.071	A	**The Core financial system must provide a capability to perform edits against the combined SFIS and Standard Accounting Structure attributes (combination edits).**		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040401□Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040604			
General Controls	14.03.072	A	**To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate recurring entries and reversals in future accounting periods (e.g., payroll and travel accruals), when the specified transaction dates are reached. This is to include entries that cross fiscal years.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_003
General Controls	14.03.073	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to reject a transaction or provide a warning message when attempting to post a transaction that would cause general ledger debits and credits to be out-of-balance at a level below the TAS/TAFS (e.g., organization level).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-24			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_024
General Controls	14.03.074	A	**To support the Records Retention function, the Revenue System must provide temporary restoration to the on-line system for browsing and reporting.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AD-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.075	A	**To support the Records Retention function, the Revenue System must provide retention of system records in accordance with Federal regulations established by National Archives and Records Administration (NARA), Government Accountability Office (GAO) and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AD-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_002
General Controls	14.03.076	A	**To support the Security function, the Revenue System must provide the capability to prevent the alteration of financial data (i.e., voids) except through the posting of transactions that are entered through the normal edit and update process under proper security.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_011
General Controls	14.03.077	A	**To support Security function, the Revenue System should provide the capability to provide confidential Internet based communication from customer to system.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-16		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_016
System Access	14.04.011		To meet Internet Access requirements, the Core financial system must ensure the delivered system supports Transmission Control Protocol/Internet Protocol (TCP/IP) for application component connectivity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-01				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.012		To meet Internet Access requirements, the Core financial system must deliver browser access to all system modules/functionality.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-02				
System Access	14.04.013		To add value to the Internet Access functionality, the Core financial system should deliver the capability to receive vendor invoices and payments from the public via the Internet.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-03				System_Access_011
System Access	14.04.014		To add value to the Internet Access functionality, the Core financial system should support secure Internet access to the integrated ad hoc data query facility.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-04				Audit_Trails_System_Controls_019
System Access	14.04.015		To add value to the Internet Access functionality, the Core financial system should support operations via a Virtual Private Network (VPN) system capability for secure remote access.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-05				Audit_Trails_System_Controls_020
System Access	14.04.016		To add value to the Internet Access functionality, the Core financial system should deliver the capability to use Public Key Infrastructure technology to control system access.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-06				Audit_Trails_System_Controls_021
System Access	14.04.017		To meet Ad Hoc Query requirements, the Core financial system must deliver an integrated ad hoc query capability to support agency access to and analysis of system maintained financial data.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-01				Financial_Reporting_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.018		To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to define parameter-based query scripts that can be queued for execution, stored for re-use and shared with other authorized agency users.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-02				Financial_Reporting_015
System Access	14.04.019		To meet Ad Hoc Query requirements, the Core financial system must process submitted queries and queue output on-line for access by authorized users.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-03				Financial_Reporting_016
System Access	14.04.020		To meet Ad Hoc Query requirements, the Core financial system must distribute query results or notifications of online query result availability to pre-defined individuals or groups.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-04				Financial_Reporting_017
System Access	14.04.021		To meet Ad Hoc Query requirements, the Core financial system must deliver run-time controls to prevent "run-away" queries and to restrict very large data download requests.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-05				Financial_Reporting_018
System Access	14.04.022		To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to display graphical output on the desktop with dynamic report reformatting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-06				Financial_Reporting_019
System Access	14.04.023		To meet Ad Hoc Query requirements, the Core financial system must deliver an on-line "drill-down" capability from summary amounts in queries to supporting detail records.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-07				Post_Transactions_To_Update_GL_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.024		To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to download selected query data. Reformat downloaded query information for direct access by common desktop applications (e.g., spreadsheet, ASCII text, "," delimited).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-08				Audit_Trails_System_Controls_027
System Access	14.04.025		To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to preview a query, form, report, or other result before printing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-09				Financial_Reporting_012
System Access	14.04.026		To meet Ad Hoc Query requirements, the Core financial system must deliver capability to access current year and historical financial data.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-10				Financial_Reporting_025
System Access	14.04.027		To meet Ad Hoc Query requirements, the Core financial system must deliver the following ad hoc query interface features: Graphical display of data sources The ability to "point and click" on selectable table, data, and link objects for inclusion in a custom query, and An active data dictionary to provide users with object definitions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-11				Audit_Trails_System_Controls_028
System Access	14.04.028		To add value to the Ad Hoc Query functionality, the Core financial system should deliver the capability to optimize queries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-12				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.029		To add value to the Ad Hoc Query functionality, the Core financial system should deliver a "dashboard" reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-13				
System Access	14.04.031	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must support access to current year and historical financial data.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_007
System Access	14.04.032	A	**To support the Security function, the Revenue System must provide the capability to allow entry into system only to those individuals who are authorized and only during times authorized.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_001
System Access	14.04.033	A	**To support the Security function, the Revenue System must provide the capability to perform annual revalidation of the user.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_002
System Access	14.04.034	A	**To support the Security function, the Revenue System must provide the capability to maintain a history of password changes over a specified amount of time and preclude the consecutive use of the same password, including changes and lost passwords.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Access	14.04.035	A	**To support the Security function, the Revenue System must provide the capability to require the use of unique user identifications and passwords for authentication purposes. Passwords must be non-printing and non-displaying. The application must allow for the enforcement of password standards (e.g., minimum length and use of alpha, numeric and special characters). The application must also allow for the establishment of a specified period for password expiration to provide changes on a regular basis, accommodate prohibiting the user from reusing recent passwords and be capable of periodic change, at option of user, and of mandatory change, at the option of the system administrator after a specified period of time.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_004

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Access	14.04.036	A	**To support the Security function, the Revenue System must provide the capability to limit the capability of users to selected functions (i.e., create, read, update, and delete) as well as have the capability to define functional access rights (e.g., to modules, transactions and approval authorities) and data access rights (e.g., record, create, read, update and delete) by assigned user ID, functional role (e.g., payable technician) and owner organization. User profiles can be added, deleted, modified or changed by the system administrator.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_006
System Access	14.04.037	A	**To support the Security function, the Revenue System must provide the capability to alert and record when invalid access is attempted or when user ID limit is exceeded.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_010
System Design and Architecture	14.05.001		To meet General Design/Architecture requirements, the Core system must ensure the delivered system is modular, highly scalable and incorporates an open-systems architecture.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-01				Audit_Trails_System_Controls_040
System Design and Architecture	14.05.002		To meet General Design/Architecture requirements, the Core system must ensure the delivered system is customizable to meet agency-defined business practices. Agency customizable features must be table/parameter driven.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-02				Audit_Trails_System_Controls_041

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.003		To meet General Design/Architecture requirements, the Core system must ensure the delivered system is upgradeable to accommodate changes in laws, regulations, best practices or new technology.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-03				System_Design_and_Architecture_002
System Design and Architecture	14.05.004		To meet General Design/Architecture requirements, the Core system must ensure the delivered system generates output reports, query results and data files using multiple formats as specified by functional requirements. Specified formats can include online display, printed report, Portable Document Format (PDF), MS Word, Excel, ASCII or delimited text file. In cases where an output format is not specified within a requirement, the requested information must be viewable to the agency online, using the application user interface.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-04				Audit_Trails_System_Controls_042
System Design and Architecture	14.05.005		To meet General Design/Architecture requirements, the Core system must deliver fault-free performance in the processing of date and date related data (including, calculating, comparing, and sequencing) by all hardware and software products included as part of the application both individually and in combination (i.e., be Y2K compliant).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-05				Audit_Trails_System_Controls_043
System Design and Architecture	14.05.006		To add value to the General Design/Architecture functionality, the Core system should ensure the delivered system is capable of processing online transactions, batch jobs and transactions submitted via system interface simultaneously.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-06				Audit_Trails_System_Controls_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.007		To add value to the General Design/Architecture functionality, the Core financial system should deliver a reports management capability to enable online retrieval, viewing, re-printing, and permanent archiving of system-generated reports.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-07				Audit_Trails_System_Controls_046
System Design and Architecture	14.05.009	A	**The system shall have the capability to identify and handle error conditions in an expeditious manner through the use of error messages and error logs without providing information that could be exploited by adversaries.**	Source: NIST Special Publication 800-53, Revision 3; Source Date: 8/1/2009; Source Number: SI-11				
System Design and Architecture	14.05.010	A	**The revenue system shall provide the ability to "point and click" on selectable tables, data, and link objects for inclusion in a custom query.**	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-9				
System Design and Architecture	14.05.011	A	**The system must provide the capability for a user with special authorization to establish and maintain an accounting classification structure that includes the elements described in the Common Government-wide Accounting Classification (CGAC) structure document. The system must maintain each classification element independently.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-01				Audit_Trails_System_Controls_033
System Design and Architecture	14.05.012	A	**Derive full accounting classifications on transactions from abbreviated user input. Examples of methods include entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-04				Audit_Trails_System_Controls_034

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System Design and Architecture	14.05.013	A	**The system must provide automated functionality that controls the use of accounting classification elements based on validity periods (start and end dates) as defined by a user with special authorization.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-06				Audit_Trails_System_Controls_035
System Design and Architecture	14.05.014	A	**The system must provide the capability for a user with special authorization to establish and maintain additional (lower) levels of hierarchical Common Government-wide Accounting Classification (CGAC) data elements (that is, establish parent-child relationships with the ability to summarize, distribute funds, and report data at all defined levels).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-10				Audit_Trails_System_Controls_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.015	A	**The system must provide the capability to maintain the common government-wide and agency-specific data relationships prescribed in the Common Government-wide Accounting Classification (CGAC) document guidance, including the following:: -Treasury Account Symbol (TAS) to multiple internal funds - Internal fund to multiple USSGL attributes and fund attributes -Program to multiple USSGL attributes, internal funds, projects, organizations, or activities -Strategic goal to multiple programs and projects. (Removed data elements from requirement. List of specific data elements will be included in the functional specification document.)**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-11				Audit_Trails_System_Controls_007
System Design and Architecture	14.05.016	A	**The system must provide the capability for a user with special authorization to establish and maintain standard (OMB Circular No. A-11) object class codes and (agency-specific) object class extension codes consistent with the Common Government-wide Accounting Classification (CGAC) structure document.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-12				Audit_Trails_System_Controls_037
System Design and Architecture	14.05.017	A	**The system must provide the capability to link a fund origination year to an internal fund code.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-17				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.018	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter(s) include any one or a combination of the following: Document type Document status (e.g., open, closed) Vendor number Vendor Data Universal Numbering System (DUNS)+4 numbers Customer number Accounting classification elements. Result is a list of selected document numbers with document statuses and balances at the document level. Drill-down from each document number to its document lines and detailed GL transactions.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_012
System Design and Architecture	14.05.019	A	**To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate batched reversal transactions by any one or a combination of the following parameters: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. For example, reverse payroll transactions posted on January 1, 2006.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-04			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Design and Architecture	14.05.020	A	**To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain ALC Business Activities.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-03				Perform_Periodic_GL_Postings_036

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.021	A	**To support the System-Generated Transactions process, the Core financial system must provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • Central Contractor Registration (CCR) • Electronic Certification System (ECS) • Federal Agencies Centralized Trial Balance System I (FACTS I) • Federal Agencies Centralized Trial Balance System II (FACTS II) • Government Online Accounting Link System (GOALS II) • Intra-governmental Payment and Collection System (IPAC) • Treasury Offset Program (TOP) • Secure Payment System (SPS).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	
System Design and Architecture	14.05.022	A	**To add value to the System-Generated Transactions process, the Core financial system should provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • eTravel • CA $HLINK II • Government wide Accounting (GWA) system**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-08		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	

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System Design and Architecture	14.05.023	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter includes any document number. Result is a list of all document numbers in the document's processing chain with document statuses and balances at the document level. Drill-down from each document number to its document details (e.g., vendor/customer name, description and amount).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_013
System Design and Architecture	14.05.024	A	**To add value to the ad hoc query functionality, the Core financial system should deliver a "dashboard" reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
System Design and Architecture	14.05.025	A	**To support the Internal and External Reporting function, the Revenue System must be able to export data from the Revenue System to the Core financial system.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_007

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System Design and Architecture	14.05.026	A	**To support the Internal and External Reporting function, the Revenue System must be able to support provision of data for the preparation of consolidated financial statements as required by the Federal Accounting Standards Advisory Board (FASAB) and the current Office of Management and Budget (OMB) Bulletin on Form and Content of Agency Financial Statements requirements**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-5		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_011
System Design and Architecture	14.05.027	A	**To support the Internal and External Reporting function, the Revenue System must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-9		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

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System Design and Architecture	14.05.028	A	**To support the Internal and External Reporting function, the Revenue System must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account: • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.029	A	**To support the Internal and External Reporting function, the Revenue System must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements: • Fiscal year; • TAS/TAFS; • Internal fund; • Document number; • Document entry date; • Document entry time; • Document entry User ID; • Document transaction date; • Transaction type; • Debit account number; • Debit account object class; • Debit amount; • Credit account number; • Credit account object class; • Credit amount; • United States Standard General Ledger (USSGL) attribute domain headings; and • USSGL attribute values associated with the transaction. The register must include all transactions that occurred within the accounting period specified.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
System Design and Architecture	14.05.030	A	**To support the Internal and External Reporting function, the Revenue System should provide the capability to "Drill down" to detail transactions for any summary level within a report for transactions originally input and maintained within the accounting and/or financial management system.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-15		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

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System Design and Architecture	14.05.031	A	**To support the Internal and External Reporting function, the Revenue System should provide the capability to save customized report/query routines and/or results with the capability to transmit either electronically.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-16		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_022
System Design and Architecture	14.05.032	A	**To support the Internal and External Reporting function, the Revenue System should provide the capability to report process compatibility with both database and application security protocols.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-17		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_023
System Design and Architecture	14.05.033	A	**To support the Internal and External Reporting function, the Revenue System should provide the capability to perform exception and data ranking reporting based on user-defined parameters.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-18		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_024
System Design and Architecture	14.05.034	A	**To support the Internal and External Reporting function, the Revenue System should provide the capability to define and modify customized reports.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-19		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_025

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System Design and Architecture	14.05.035	A	**To support the Deposit Account Function, the Revenue System must provide the capability to provide monthly statements of transaction activity in paper and/or electronic form.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-5			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_005
System Design and Architecture	14.05.036	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to interface with the core financial system to record transactions consistent with USSGL posting rules.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-2		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_002

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System Design and Architecture	14.05.037	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and process system-generated transactions, such as automated accruals (e.g., interest accrual entries), pre-closing and closing entries, and transactions that generate other transactions in those cases where a single transaction is not sufficient.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-5		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_005
System Design and Architecture	14.05.038	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to validate the fields for all accounting classification elements required to process the transaction prior to posting [e.g., fields pertaining to Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS), revenue source, invoice number, debtor or customer code and organization].**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-11		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	

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System Design and Architecture	14.05.039	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to enter, edit, and store transactions in the current accounting period for automatic processing in a future accounting period for one-time events and/or monthly recurring entries.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-12		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_012
System Design and Architecture	14.05.040	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to capture transaction dates (effective date of the transaction) and posting dates (date transaction forwarded to core financial system or posted to the general ledger).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-14		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_014

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System Design and Architecture	14.05.041	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to determine (automatically) the posting date from the system date for all transactions. Automatically associate a default accounting period for each transaction, but allow authorized user to override.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-15		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_015
System Design and Architecture	14.05.042	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to reverse (automatically with prior discretion of user) entries by the following parameters: transaction or document type, date range, schedule numbers, transaction identification number (i.e., document number) range, and trading partner.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-16			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_016
System Design and Architecture	14.05.043	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to permit posting to the current and prior months concurrently until the prior month closing is complete while interacting with the core financial system within that fiscal year.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-17			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_017

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System Design and Architecture	14.05.044	A	**To support the Transaction Validation activity, the Revenue System must provide the capability to process and track transactions in both foreign currency and U.S. dollars.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-25		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_025
System Design and Architecture	14.05.045	A	**To support the Automated Reconciliation function, the Revenue System must provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AR-1		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_AR_Automated_Reconciliation_001
System Design and Architecture	14.05.046	A	**To support On-Line Query Capability, the Revenue System must provide the capability to record all transactions for a specific accounting record.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-1			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_001

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System Design and Architecture	14.05.047	A	**To support On-Line Query Capability, the Revenue System must provide the capability to assign user level capability for ad hoc query access.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-4		Manage Financial Management Policy		Revenue_AR_Online_Query_Capability_004
System Design and Architecture	14.05.048	A	**To support On-Line Query Capability, the Revenue System must provide the capability to provide and maintain on-line queries and reports on balances separately for the current/prior months and current/prior fiscal years. At a minimum, queries must be maintained on-line for current/prior months and current/prior fiscal years until the prior month/year closing is complete.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_011
System Design and Architecture	14.05.049	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to create and submit parameter-based query scripts or to store them in a common library for future use.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_001
System Design and Architecture	14.05.050	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to run queries on-line or in batch mode and to stage output for later access by authorized users.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_002
System Design and Architecture	14.05.051	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must provide run-time controls to limit "run-away" queries and large data download requests.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Design and Architecture	14.05.052	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must support graphical output display on the desktop. Output display should also support dynamic report reformatting, regrouping and drill-down to detail records from summary report lines.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_004
System Design and Architecture	14.05.053	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must allow authorized users to download selected financial data. This download capability must be able to automatically reformat downloaded information for direct access by common desktop applications (e.g., American Standard Code for Information Interchange (ASCII) formatted).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_005
System Design and Architecture	14.05.054	A	**To effectively support Ad-Hoc Query Capability, the Revenue System must provide the ability to preview a report, form, or other query result before printing.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_006
System Design and Architecture	14.05.055	A	**To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to allow users to automatically distribute copies of report/query results via e- mail to multiple pre-identified individuals or groups.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Design and Architecture	14.05.056	A	**To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to provide the following ad hoc query interface features: • The ability to "point and click" on selectable table, data, and link objects for inclusion in a custom query; • An active data dictionary to provide users with object definitions; • The ability to share user developed query scripts with other authorized agency users and query optimization; and • On-line help.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Design and Architecture	14.05.057	A	**To support Interface requirements, the Revenue System must provide the capability to provide for uploading and downloading data to other systems and databases in a personal computer environment.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_003

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Design and Architecture	14.05.058	A	**To support Interface requirements, the Revenue System must provide the capability to provide controls over interfaced data to ensure that files are transmitted by an authorized source to an authorized destination and they are complete and not duplicates. In addition, controls over each file should ensure (1) the number of transactions in the file matches control records; (2) the dollar total of transactions in the file matches control records; (3) the sender is notified of any erroneous transactions; and (4) erroneous transactions are automatically returned to the sender.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_005
System Design and Architecture	14.05.059	A	**To support Interface requirements, the Revenue System must provide the capability to provide an application user face that complies with the software application standards required by section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, subpart 9.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_006

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Design and Architecture	14.05.060	A	**To support Interface requirements, the Revenue System must provide the capability to interface with the Central Contractor Registration (CCR), an existing on-line database that is the single validated source of data on vendors doing business for the government, for the exchange of identification data and EFT routing information in business transactions and other data elements required by OMB's "Business Rules for Intragovernmental Transactions."**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-7 Source: OMB Memorandum M-07-03; Source Date: 11/1/2006; Source Number:		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Design and Architecture	14.05.061	A	**To support Interface requirements, the Revenue System must provide the capability to link to other applications and data sources (e.g., strategic plans, performance measures and data warehouse).**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_008
System Design and Architecture	14.05.062	A	**To support the Security function, the Revenue System must provide the capability to query the audit log by type of access, date and time stamp range, user identification, or terminal ID.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-14		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_014
System Design and Architecture	14.05.063	A	**To support the Security function, the Revenue System must provide the capability to comply with Federal Information System Controls Audit Manual (FISCAM) standards.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-15		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.064	A	**To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-15				Maintain_Fund_Availability_023
System Design and Architecture	14.05.065	A	**To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents with related source documents (e.g., reimbursable agreements, purchase orders, contracts and delivery orders, Blanket Purchase Agreement (BPAs) and call numbers, and grants) so that queries show all related activity.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-03		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_And_Update_Payee_Information_020
System Performance	14.06.001		To meet the System Performance requirements, the Core financial system must process the agencys specified accounting workload without adversely impacting projected online response time.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-01				Audit_Trails_System_Controls_029
System Performance	14.06.002		To meet the System Performance requirements, the Core financial system must process all scheduled work (e.g., batch jobs) within an agency specified processing window. Scheduled work can include: Daily systems assurance reports Daily backups Daily interface processing Core GL posting Table updates Standard reporting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-02				Audit_Trails_System_Controls_030

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Performance	14.06.003		To meet the System Performance requirements, the Core financial system must maintain the agencys specified current and historical financial data (e.g. general ledger records, documents, transactions, lines, and vendor records) storage needs with no degradation to online or batch processing performance.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-03				Audit_Trails_System_Controls_031
System Performance	14.06.004		To meet the System Performance requirements, the Core financial system must support concurrent access to functional modules for the agencys specified user community.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-04				Audit_Trails_System_Controls_032
System Performance	14.06.005		To add value to the System Performance functionality, the Core financial system should deliver computing performance metrics for platforms and systems environments that the application is certified to run on. Performance metrics provided by the vendor should describe: Transaction processing throughput capacity, Expected workstation client response time by transaction type, Data storage capacity, and Limitations on concurrent user connectivity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-05				System_Performance_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.001		To meet security requirements, the Core system must deliver integrated security functionality compliant with the National Institute of Standards and Technology (NIST) Security Standards. Note: The DoD the security controls published in DoDI 8500.2, Information Assurance (IA) Implementation, for all DoD information systems based on information sensitivity/classification and the impact or effect on mission success, which is consistent with NIST security standards as confirmed by letter dated June 6, 2007 from NIST to DoD CIO.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-01				Audit_Trails_System_Controls_047
System Security	14.07.002	C	**To meet Security requirements, the Core system must ensure that the management, operations and technical baseline security controls are implemented in accordance with Federal Information Processing Standards (FIPS) 199 Standards for Security Categorization of Federal Information and Information Systems and other current NIST guidance on selecting the appropriate security controls.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-02				System_Security_005
System Security	14.07.003		To meet security requirements, the Core system must deliver the capability to control function access (e.g., system modules, transactions, approval authorities) and data access (i.e., create, read, update, delete) by assigned: User ID Functional role (e.g., payable technician) or Organization. Enable the agency to define access rules based on any combination of these attributes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-03				Audit_Trails_System_Controls_022

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS							DFAS 7900.4-M, Vol. 14	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Security	14.07.004		To meet security requirements, the Core system must ensure that the appropriate security controls are consistently enforced in all modules, including software used for ad-hoc data query/report generators.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-04				Audit_Trails_System_Controls_023
System Security	14.07.005		To meet Security requirements, the Core system must deliver the capability to restrict access to sensitive data elements, such as social security numbers, banking information by user ID, assigned role or organization.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-05				Audit_Trails_System_Controls_024
System Security	14.07.008		To meet security requirements, an automated system shall incorporate technical, operational, and management controls into the application and application rules (as appropriate) to prevent harm from authorized individuals engaged in improper activities, whether intentional or accidental. Examples of such controls are: separation of duties, least privilege and individual accountability.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Appendix III, Sec. B.a.2.c				System_Security_007
System Security	14.07.011		To meet security requirements, an automated system shall provide adequate security to protect government information, commensurate with the risk and magnitude of harm, which could result from the loss, misuse, unauthorized access to, or modification of such information.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8.a.1.g				System_Security_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.012	C	**To meet system security requirements, all agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated in general support systems and major applications. Each agency's program shall implement policies, standards and procedures which are consistent with government-wide policies, standards, and procedures issued by the Office of Management and Budget, the Department of Commerce, the General Services Administration and the Office of Personnel Management (OPM). Different or more stringent requirements for securing national security information should be incorporated into agency programs as required by appropriate national security directives. Note: The DoD implements this OMB requirement through the DoD IA Program.**	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Appendix III, Sec. A.3				System_Security_006
System Security	14.07.015	C	**All Agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated.**	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Appendix III, Sec. A.3.b.2.f				General_System_Controls_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.019		To meet system security requirements, the use of Public Key Infrastructure (PKI) certificates and biometrics for positive authentication shall be in accordance with published DoD policy and procedures. These technologies shall be incorporated in all new acquisitions and upgrades whenever possible.		Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.8.2			System_Security_009
System Security	14.07.020		To meet system security requirements, foreign exchange personnel and representatives of foreign nations, coalitions or international organizations may be authorized access to DoD information systems containing classified or sensitive information only if all of the following conditions are met: Access is authorized only by the DoD Component Head in accordance with the Department of Defense, the Department of State (DoS), and Director of Central Intelligence (DCI) disclosure and interconnection policies, as applicable. Mechanisms are in place to strictly limit access to information that has been cleared for release to the represented foreign nation, coalition or international organization, (e.g., North Atlantic Treaty Organization) in accordance with DoD Directive 5230.11, for classified information, and other policy guidance for unclassified information such as reference DoD Directive 5230.20E and DoD Instruction 5230.27.		Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.9 4.9.2			System_Security_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.025	C	**All Information Assurance (IA) or IA-enabled IT hardware, firmware, and software components or products incorporated into DoD information systems must comply with the evaluation and validation requirements of National Security Telecommunications and Information Systems Security Policy Number 11. Such products must be satisfactorily evaluated and validated either prior to purchase or as a condition of purchase; Purchase contracts shall specify that product validation will be maintained for updated versions or modifications by subsequent evaluation or through participation in the National IA Partnership (NIAP) Assurance Maintenance Program. IA shall be considered as a requirement for all systems used to enter, process, store, display, or transmit national security information. IA shall be achieved through the acquisition and appropriate implementation of evaluated or validated GOTS or COTS IA and IA-enabled IT products. These products should provide for the availability of the systems, ensure the integrity and confidentiality of information, and ensure the authentication and non-repudiation of parties in electronic transactions.**	Source: NSTISSP No. 11; Source Date: 7/1/2008; Source Number: Sec. 5	Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.17			System_Access_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.026		All DoD ISs shall be implemented using the baseline DoD IA controls in accordance with DoDI 8500.2. Note: The effectiveness of the implementation of these same controls for a DoD IS is validated and assessed during the certification and accreditation of the system in accordance with the DIACAP, as required by 14.07.27.		Source: DoDI 8500.2; Source Date: 2/1/2003; Source Number: Sec. 5.7.4 Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 4.5			System_Security_001
System Security	14.07.027		All DoD information systems shall be certified and accredited in accordance with DoDI 8510.01, DoD Information Assurance Certification and Accreditation Process (DIACAP).		Source: DoDI 8500.2; Source Date: 2/1/2003; Source Number: Sec. 5.7.5 Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 4.1 Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.13			System_Security_012
System Security	14.07.028		All DoD ISs with an authorization to operate (ATO) shall be reviewed annually to confirm that the IA posture of the IS remains acceptable. Reviews will include validation of IA controls and be documented in writing.		Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 4.9			System_Security_002
System Security	14.07.029		The head of each [Federal] agency shall develop and maintain an inventory of major information systems. Note: for major DoD IS, the system is considered to be compliant with 14.07.29 if it is registered in the DoD Information Technology Portfolio Registry (DITPR).	Source: FISMA of 2002; Source Date: ; Source Number: Sec. 305(c)(2)				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.030		The system must be FISMA-compliant. Note: Although the FISMA of 2002 does not specify system-level requirements, all federal IS are subject to standards and guidelines as promulgated under the authority of FISMA by the Director, OMB (through NIST), the Secretary of the DoD, or the Director of Central Intelligence, as appropriate. Additionally, the FISMA requires Federal agencies to maintain an inventory of major information systems. Accordingly, a DoD IS may be considered to be FISMA-compliant if the IS complies with 14.07.26, 14.07.27, and 14.07.28, as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. In addition, if the DoD IS is a major IS, it must also comply with 14.07.29.		Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 1.5			
System Security	14.07.031	A	**The system shall provide the capability for an authorized user to view daily transactions "For Others" cross disbursing details.**		Source: DFAS 7000.10-I; Source Date: 7/1/2008; Source Number: Para. C6.6.3.2.1.5			
System Security	14.07.032	A	**To support the Security function, the Revenue System must provide the capability to comply with the National Institute of Standards and Technology (NIST) Security Standards relating to the applications integrated security features. See http://csrc.nist.gov/ for more information.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-12□Source: CFR Title 31; Source Date: ; Source Number: 1.22 (d) (3) (i)□Source: CFR Title 41; Source Date: ; Source Number: 301-71.3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_012

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
System Security	14.07.033	A	**To support the Security function, the Revenue System must provide the capability to control access to the application, functional modules, transactions, and data by having integrated security features that are configurable by the system administrator.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-13		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_013
System Security	14.07.034	A	**To support Security function, the Revenue System should provide the capability to maintain general profile identity attributes that could consist of a customer's: • Username; • Name; • Address; • Home telephone number; • Social Security Number; • Date of birth; • Personal e-mail address; • Employer name; • Employer address; • Employee telephone number; • Employer e-mail address; and • Confidential questions and answers.**	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-17			Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

ACRONYMS

ANSI	American National Standards Institute
API	Application Programming Interface
ASCII	American Standard Code for Information Interchange
ATB	Adjusted Trial-Balance
ATO	Authorization to Operate
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
COTS	Commercial Off-the-Shelf
DCI	Director of Central Intelligence
DFAS	Defense Finance and Accounting Service
DIACAP	DoD Information Assurance Certification and Accreditation Process
DITPR	DoD Information Technology Portfolio Registry
DoD	Department of Defense
DoDD	Department of Defense Directives
DoDI	Department of Defense Issuances
DoDFMR	DoD Financial Management Regulation
DoS	Department of State
FACTS	Federal Agencies' Centralized Trial-Balance System
FFMIA	Federal Financial Management Improvement Act
FIPS	Federal Information Processing Standards
FISMA	Federal Information Security Management Act
FMS	Financial Management Service
FOB	Free On Board
FSIO	Financial System Integration Office
GAO	General Accountability Office
GFRS	Government-wide Financial Report System
GL	General Ledger
GOTS	Government Off-the-Shelf
GPEA	Government Paperwork Elimination Act
GUI	Graphical User Interface
IA	Information Assurance
JFMIP	Joint Financial Management Improvement Program
NAICS	North American Industry Classification System
NARA	National Archives and Records Administration
NIAP	National Information Assurance Partnership

NIST	National Institute of Standards and Technology
NSTISSP	National Security Telecommunications and Information System Security Policy
OFFM	Office of Federal Financial Management
OMB	Office Management Budget
OS	Operating System
PDF	Portable Document Format
PKI	Public Key Infrastructure
SIC	Standard Industrial Classification
SPS	Security Payment System
SQL	Structured Query Language
TAS	Treasury Account Symbol
TCP/IP	Transmission Control Protocol/Internet Protocol
TOP	Treasury Offset Program
USSGL	United States Standard General Ledger
VPN	Virtual Private Network
WFMC	Workflow Management Coalition
XML	Extensible Markup Language

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 15, Seized Assets

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 15 - Seized Assets		
Req ID	**Change Type**	**Reason for Change**
15.01.001	**D**	**This requirement was moved to 03.10.002, to realign it to a more applicable functional area.**
15.01.002	**D**	**This requirement was moved to 03.10.003, to realign it to a more applicable functional area.**
15.01.003	**D**	**This requirement was moved to 03.10.004, to realign it to a more applicable functional area.**
15.01.004	**D**	**This requirement was moved to 03.10.005, to realign it to a more applicable functional area.**
15.01.005	**D**	**This requirement was moved to 03.10.006, to realign it to a more applicable functional area.**
15.01.006	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.01.007	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.01.008	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.01.010	**D**	**This requirement was moved to 03.10.007, to realign it to a more applicable functional area.**
15.02.001	**D**	**This requirement was moved to 03.11.001, to realign it to a more applicable functional area.**
15.02.002	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**

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Req ID	**Change Type**	**Reason for Change**
15.02.003	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.02.004	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.02.005	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.02.006	D	This requirement was moved to 03.11.002, to realign it to a more applicable functional area.
15.02.007	D	This requirement was moved to 03.11.003, to realign it to a more applicable functional area.
15.02.008	D	This requirement was moved to 03.11.004, to realign it to a more applicable functional area.
15.02.009	D	This requirement was moved to 03.11.005, to realign it to a more applicable functional area.
15.02.010	D	This requirement was moved to 03.11.006, to realign it to a more applicable functional area.
15.02.011	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.02.014	D	This requirement was moved to 03.11.007, to realign it to a more applicable functional area.
15.02.017	D	This requirement was moved to 03.11.008, to realign it to a more applicable functional area.
15.02.019	D	This requirement was moved to 03.11.009, to realign it to a more applicable functional area.
15.03.001	D	This requirement was moved to 03.12.001, to realign it to a more applicable functional area.
15.03.002	D	This requirement was moved to 03.12.002, to realign it to a more applicable functional area.
15.03.003	D	This requirement was moved to 03.12.003, to realign it to a more applicable functional area.
15.03.004	D	This requirement was moved to 03.12.004, to realign it to a more applicable functional area.
15.03.006	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.03.007	D	This requirement was moved to 08.01.074, to realign it to a more applicable functional area.
15.03.009	D	This requirement was moved to 03.12.005, to realign it to a more applicable functional area.
15.03.010	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.

VOLUME 15 - Seized Assets		
Req ID	**Change Type**	**Reason for Change**
15.03.011	D	This requirement was moved to 08.02.038, to realign it to a more applicable functional area.
15.03.012	D	This requirement was moved to 03.12.006, to realign it to a more applicable functional area.
15.03.013	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.03.014	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.03.015	D	This requirement was moved to 03.12.007, to realign it to a more applicable functional area.
15.04.001	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.04.002	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.04.003	D	This requirement was moved to 03.13.001, to realign it to a more applicable functional area.
15.04.004	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.04.005	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.04.006	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.04.007	D	This requirement was moved to 03.13.002, to realign it to a more applicable functional area.
15.04.008	D	This requirement was moved to 03.13.003, to realign it to a more applicable functional area.
15.04.009	D	This requirement was moved to 03.13.004, to realign it to a more applicable functional area.
15.05.001	D	This requirement was moved to 03.14.001, to realign it to a more applicable functional area.
15.05.002	D	This requirement was moved to 03.14.002, to realign it to a more applicable functional area.
15.05.003	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.
15.05.004	D	Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.

VOLUME 15 - Seized Assets		
Req ID	**Change Type**	**Reason for Change**
15.05.005	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.05.006	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.05.007	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.05.008	**D**	**This requirement was moved to 03.14.003, to realign it to a more applicable functional area.**
15.06.001	**D**	**This requirement was moved to 03.15.001, to realign it to a more applicable functional area.**
15.06.002	**D**	**This requirement was moved to 03.15.002, to realign it to a more applicable functional area.**
15.06.003	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.06.004	**D**	**This requirement was moved to 03.15.003, to realign it to a more applicable functional area.**
15.06.005	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.06.006	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.06.007	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.06.009	**D**	**This requirement was moved to 03.15.004, to realign it to a more applicable functional area.**
15.06.010	**D**	**This requirement was moved to 03.15.005, to realign it to a more applicable functional area.**
15.06.011	**D**	**This requirement was moved to 03.15.006, to realign it to a more applicable functional area.**
15.06.012	**D**	**This requirement was moved to 03.15.007, to realign it to a more applicable functional area.**
15.06.013	**D**	**This requirement was moved to 03.15.008, to realign it to a more applicable functional area.**
15.06.014	**D**	**This requirement was moved to 03.15.009, to realign it to a more applicable functional area.**
15.06.015	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.06.016	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**

VOLUME 15 - Seized Assets		
Req ID	**Change Type**	**Reason for Change**
15.06.017	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
15.06.018	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 16, Personnel Benefits

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 16 - Personnel Benefits		
Req ID	**Change Type**	**Reason for Change**
16.02.060	**C**	**Requirement verbiage updated.**
16.02.077	**C**	**Requirement verbiage updated.**
16.02.090	**C**	**Requirement verbiage updated.**
16.02.107	**C**	**Requirement verbiage updated.**
16.02.131	**C**	**Requirement verbiage updated.**
16.02.132	**C**	**Requirement verbiage updated.**
16.04.073	**D**	**Duplicate of 16.04.072**
16.06.005	**C**	**Requirement verbiage updated.**
16.08.003	**C**	**Requirement verbiage updated.**
16.13.002	**D**	**Covered by 16.13.001**
16.13.003	**D**	**Covered by 16.13.001**
16.13.004	**D**	**Covered by 16.13.001**
16.13.005	**D**	**Duplicate of 16.13.001**
16.13.006	**D**	**Covered by 16.13.001**
16.14.004	**D**	**Covered by 16.14.003**
16.14.005	**D**	**Covered by 16.14.003**
16.14.006	**D**	**Covered by 16.14.003**
16.14.007	**D**	**Covered by 16.14.003**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

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Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 16, Personnel Benefits

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 16, Personnel Benefits

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Personnel Benefits financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Personnel Benefits functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management systems for Personnel Benefits functionality. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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PERSONNEL BENEFITS INTRODUCTION

1. Although DoD has been reducing the magnitude of its operations and the size of its workforce, it still employs over a half of a million civilians and over 2 million military personnel as well as pay over one million civilians. The Department's personnel (civilian and military) costs and benefits total tens of millions of dollars annually and represent a significant portion of the Department's operating expenses.

2. The term "benefit" has been widely used in reference to Federal programs. Use of the term has encompassed programs such as food stamps, Medicare, Veterans Health care, unemployment benefits and others. In fact, there is no steadfast universal definition of a Federal benefit program. However, following the FSIO (Financial Systems Integration Office), for purposes of this document, a Federal benefit program excludes health care related programs, such as Medicare, Veterans Health, Tricare, and others whose primary functions involve reimbursement for services provided and providing direct care. The FSIO identifies five main categories that comprise Federal benefit programs, they are: retirement, disability, death, survivor, and other. These benefit program generally include all or most of the following:

   - The program is classified as "mandatory" rather than discretionary under the Budget Enforcement Act classification:
   - The Federal Government owns and operates the systems used in daily operations;
   - The majority of monetary payments are provided directly to individuals or a designee as opposed to reimbursement to service providers;
   - The Federal Government determines the exact amount of the benefit payment;
   - A "fixed amount" recurring payment is frequently involved.

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Acceptance and Tracking	16.01.001		The benefit system must capture all applicable mandatory data elements (i.e., universal and appropriate categorical), which include: - Name and address of claim holder (person on whose record benefit is earned/due) - SSN of claim holder - Birth date of the claim holder Date of initial claim. Claimant information, if other than claim holder, including: name, address and SSN, and birth date; and the claimant's relationship to claim holder, when different from the claim holder (e.g., self, spouse, child, dependent parent). Name and relationship of a representative payee, including estate executors or legal guardians, when applicable. The specific benefit(s) for which the claim is made. Claimant address. Bank information for direct deposit, if applicable including American Bank Association routing number, claimant bank account number, and account type. Type of evidence/proofs required and submitted when applicable. Status of the claim (e.g. approved, pending, denied). For benefit systems relating to taxable programs, information needed to determine withholding amount such as: withholding status (e.g., married, single, or exempt); tax number of withholding allowances, back-up withholding, and additional voluntary amount of tax withholding.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: pgs 14 & 42			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_001

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Acceptance and Tracking	16.01.002		The benefit system must maintain all of the data elements specified in the "Application Information Stores" (reference listing in 16.01.01) so Information is readily accessible through standard online queries or reports, until the claim is approved and a master record is established, or until a final determination is made denying the claim.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: pgs 14 & 42		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_002
Claims Acceptance and Tracking	16.01.003		The benefit system must provide for electronic acceptance of benefit applications by fiscal year 2003. If an agency anticipates receipt by electronic means of 50,000 or more submittals of a particular form, the system must allow multiple methods of electronic signatures for the submittal of such form, whenever feasible and appropriate. The system must provide for the electronic acknowledgement of electronic forms that are successfully submitted.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: pg 14		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_003
Claims Acceptance and Tracking	16.01.004		The benefit system must capture various correspondence, including due process requests submitted by various electronic mediums and automatically associate the correspondence with the specific claim for the required action. For manually submitted correspondence, provide for associating the correspondence with the specific application or existing claimant master record for the required action.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: pgs 14, 36, & 42		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_004

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Acceptance and Tracking	16.01.005		The benefit system must incorporate input and completeness controls to ensure only complete applications are accepted by the system when electronic methods (e.g., web based, telecommunications) are used to facilitate claim form acceptance.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 14		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_005
Claims Acceptance and Tracking	16.01.006		The benefit system must provide the capability to flag a claimant's paper based application as incomplete and to suspend further processing of the application until it is properly completed as specified by program requirements.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 14		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_006
Claims Acceptance and Tracking	16.01.007		The benefit system must store incomplete applications in accordance with agency policies, and provide for automatic purging of incomplete applications after a time period specified by the agency.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 14		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_007

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Acceptance and Tracking	16.01.008		For each claim, the benefit system must associate a unique identifier (e.g., initials or user code) of the employee assigned to review the claim.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 14			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_008
Claims Acceptance and Tracking	16.01.009		The benefit system must utilize an alternative application procedure that accommodates persons with disabilities (e.g., blind, missing limbs).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 14			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_009
Claims Acceptance and Tracking	16.01.010		The benefit system must provide the capability to track the status of due process or other appeal proceedings when applicable, after an initial claim has been denied.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 14		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_010

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Acceptance and Tracking	16.01.011		The benefit system should maintain a system record of pending claims and the status of other information including: - where in the process an ongoing claim is located, - who is holding claim, - what actions are needed to complete the claim, - whether additional information is needed; and - accommodation of explanation codes to indicate the reason why the claim is pending.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_011
Claims Acceptance and Tracking	16.01.012		The benefit system should allow the user to update the status of the following items: - where in the process an ongoing claim is located, - who is holding claim, - what actions are needed to complete the claim, - whether additional information is needed; and - accommodation of explanation codes to indicate the reason why the claim is pending.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Acceptance_And_Tracking_012
Claims Processing	16.02.001		The benefit system must utilize claimant data that has been submitted electronically in an automated fashion without manual intervention (i.e., avoid re-entering data from one component to another).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_001

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.002		The benefit system must have the ability to date and time stamp due process requests and other time sensitive correspondence (incoming and outgoing) that has been received/sent through electronic mediums.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_002
Claims Processing	16.02.003		The benefit system must accommodate automated case workload distribution by providing for various claim routing options as determined and maintained by the system administrator. For example, provide for the ability to route claims for manual validation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_003
Claims Processing	16.02.004		The benefit system must indicate if the benefit payment calculation or verification thereof occurred manually.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_004

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.005		The benefit system must provide the user the ability to update a claimant's master record with the results of a manual claim validation or manual verification of the benefit payment amount, or create a new master record if none exists.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_005
Claims Processing	16.02.006		The benefit system must have the ability to capture what information is needed from the claimant in order to complete an incomplete claim.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_006
Claims Processing	16.02.007		The benefit system should provide for electronic approvals of claims at all levels of the approval process, whenever feasible.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_007

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.008		The benefit system must incorporate a notification mechanism that informs users (claim evaluators and supervisors) when an application(s) has not completed processing within a time frame that can be specified by the agency.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_008
Claims Processing	16.02.009		The benefit system should allow the user to update the status of pending claims and other information.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 15		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_009
Claims Processing	16.02.010		The benefit system must facilitate user queries on individual claims. Specifically, for all claims that have been received and recorded in the system, the system must be able to retrieve data maintained in the application information information stores by querying the claim holders (or claimant if different) information. For example, data must be retrievable by query on full name, and Social Security Number (SSN) or taxpayer ID number.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_010

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.011		For denied claims, the benefit system must accommodate explanation codes to indicate the reason why the claim has been denied.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_021
Claims Processing	16.02.012		The benefit system must automatically create a claimant master record using the claimant information for initial claims that are approved, when a master record for the claimant did not previously exist. The master record must contain all of the mandatory data elements as specified in the Claimant Master Record Information Store: All applicable mandatory data elements (Universal and appropriate categorical) specified within the application information data stores; General information such as: case status, benefit type, chronology of key dates; award data such as: total award, gross and or net monthly payment as appropriate; payment history such as: prior disbursements, collections including principal and interest, accruals; special Collection Activity Data such as: delinquent debt collection activity and status."	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16 & 46			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_032

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.013		The benefit system must automatically update an existing claimant master record (i.e., claimant already receives a different type of benefit administered by the agency) to reflect the status (pending, approved, or rejected) of additional claims for other benefits the agency administers that are sought by the claimant.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_043
Claims Processing	16.02.014		The benefit system must automatically merge the mandatory claimant data maintained in the application information stores into the appropriate master record after a claim has been approved and a claimant master record has been established.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_054
Claims Processing	16.02.015		The benefit system must provide the capability to generate statistics on approved and rejected claim applications.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_064

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.016		The benefit system must provide the capability to accept, identify, track, and report manual overrides of system-generated acceptance/rejection recommendations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_065
Claims Processing	16.02.017		The benefit system must allow a user who has the proper access to reverse or affirm an initial decision regarding the denial of a benefit, and process the claim accordingly.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_066
Claims Processing	16.02.018		The benefit system must provide the capability to review all prior employee notations or decisions made while processing a benefit claim.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_067

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.019		The benefit system should provide the capability to record an estimated completion date for pending claims.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_068
Claims Processing	16.02.020		The benefit system should have the ability, where multiple claims exist for the same claimant, to process the claims sequentially based on order of precedence.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_069
Claims Processing	16.02.021		The benefit system must have the ability to automatically compare information contained in application(s) that have been submitted by claimants against agency program eligibility criteria (i.e., screen applications for eligibility).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_070

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.022		The benefit system must have the ability to accept the manual validation of a claim.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_071
Claims Processing	16.02.023		The benefit system must provide for maintaining separate eligibility criteria and processing routines by type of claim.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_072
Claims Processing	16.02.024		The benefit system must provide for establishment of various age limitations depending on the type of benefit for automatic verification of program eligibility. For example, the system should allow for age attainment verification (e.g., generally a claimant must be at least 60 years of age to be eligible for SSA retirement benefits).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 16			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_073

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.025		The benefit system must provide the ability to cross-validate applicant information against data maintained for other benefit payment programs which are internal to the administering agency to ensure compliance with all program requirements (e.g., ensure that applicant has not filed for multiple conflicting benefits).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_074
Claims Processing	16.02.026		The benefit system must provide features to indicate that the applicant submitted required evidence. For example, allow user to record receipt of a school certification pertaining to a claimant or his/her dependent child.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_075
Claims Processing	16.02.027		The benefit system must provide features to create and maintain a system record of accepted and rejected claim applications.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_076

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.028		The benefit system must provide tools to check the appropriate data files to determine whether the applicant has submitted a duplicate application or had a recent benefit application rejected.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_077
Claims Processing	16.02.029		The benefit system must provide features to determine whether payments being made to the claimant in relation to other internal benefit payment programs affect the claimant's eligibility or payment amount for the benefit under consideration, whenever legally permitted (i.e., permitted by statute or regulation).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_078
Claims Processing	16.02.030		The benefit system must allow the user to put the processing of a claim on hold (suspend) while verifying questionable information, and to release hold (suspended) status as appropriate.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_079

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.031		The benefit system should provide ability to inform applicant of potential eligibility for other internal benefit payment programs.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_080
Claims Processing	16.02.032		The benefit system should have the ability to automatically validate survivor applicant information against information about the deceased or former spouse or related former guardian that is maintained in a master record database.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_081
Claims Processing	16.02.033		The benefit system should automatically validate dates of employment, earnings and other claimant-specific data provided on the application for benefits against the work history and earnings information reported to central agencies such as the Internal Revenue Service (IRS), SSA, and OPM when permitted by statute, or against other verified claimant-specific information maintained by the agency.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_082

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.034		The benefit system must have the ability to determine if the effective date of the claim has been reached (e.g., the effective date of a retirement claim), and initiate subsequent processing.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_083
Claims Processing	16.02.035		The benefit system must provide features to compute the amount of both recurring and non-recurring benefit payments based on all available information (e.g., applicant data, and specific benefit program criteria).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17	Source: DoDFMR Vol 07B, Ch 02; Source Date: 4/1/2000; Source Number: □ Source: DoDFMR Vol 07B, Ch 03; Source Date: 2/1/2006; Source Number:		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_084
Claims Processing	16.02.036		The benefit system must determine the ending date for recurring payments of limited duration.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_085

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.037		The benefit system when processing an approved claim for benefits such as retirement, disability, death, survivor, and other claims, calculate the amount of recurring payment, or capture the amount of the claimants recurring payment that has been determined externally.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_086
Claims Processing	16.02.038		The benefit system must provide flexibility in maintaining pay rates. For example, use tables that are easily maintained by the user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 17			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_087
Claims Processing	16.02.039		The benefit system must provide for adjusting the amount of payment when the claimant is receiving offsetting monetary amounts. For example, military retired pay is offset on a dollar for dollar basis against veterans compensation payments, and for indiviuals under age 65, Social Security benefits are offset at a predetermined ratio for every dollar earned by claimants above the established threshold amount.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_088

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.040		The benefit system must identify whether the claimant retired under provisions of voluntary separation incentive and capture the amount of the incentive, for Federal and Uniformed Service retirement systems.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18	Source: DoDFMR Vol 07B; Source Date: 9/1/2008; Source Number: Appendix G		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_089
Claims Processing	16.02.041		The benefit system must compute the base amount of retirement pay by determining the "highest paid 36 months (or other number as required by law, regulation or statute) of paid service, for Federal and Uniformed Service retirement systems.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_090
Claims Processing	16.02.042		The benefit system must determine the creditable years of service based on dates of employment or active military service.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_091

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.043		The benefit system must provide features to calculate the claimant's and/or related dependent's age based on the birth date provided in an application or other verified source for subsequent use in determining claimant eligibility.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_092
Claims Processing	16.02.044		The benefit system must provide for user defined reasonableness/tolerable limit checks on the amounts of benefit payments that are calculated by the system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_093
Claims Processing	16.02.045		The benefit system must flag or suspend processing of a claim that fails reasonableness edits to facilitate manual verification of the amount computed.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_094

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.046		The benefit system must enable approved users to have the ability to resume the processing of a claim that was suspended for failing a reasonableness edit, and subsequently verified as accurate.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_095
Claims Processing	16.02.047		The benefit system must allow a user to initiate the calculation of a claimant's benefit amount, at any time, based on claimant data that exists when the request is made.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_096
Claims Processing	16.02.048		The benefit system must have the ability to record the amount of manually computed benefit payments.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_097

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.049		The benefit system must provide for automatic system initiated calculation and or recalculation of benefit amount by claim type, based on a specific user defined event such as claim validation and approval, court order, claimant initiated withholding change, etc.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18	Source: DoDFMR Vol 07B, Ch 09; Source Date: 9/1/2008; Source Number: 090403 Source: DoDFMR Vol 07B, Ch 45; Source Date: 6/1/2008; Source Number:		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_098
Claims Processing	16.02.050		The benefit system must provide features to calculate and send overpayment information (date of occurrence, claimant name, and overpayment amount) to Receivables/Collections subsidiary ledger.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_099
Claims Processing	16.02.051		The benefit system must provide for automated routines that access claimant master record data to facilitate calculating the amount of benefits due claimants.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 18			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_100

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.052		The benefit system must, at a minimum, accumulate actual payments for each payee annually.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_101
Claims Processing	16.02.053		The benefit system must support the benefit payment execution process by reporting all disbursements made under the delegation in the agency's payment accounting reports to the Financial Management Service (FMS), using the appropriate agency accounting codes, as authorized by FMS.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 23			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	
Claims Processing	16.02.054		The benefit system must support the benefit payment execution process by submitting check issuance data in a timely and accurate manner to FMS no later than the close of business of the week in which the issue dates occur and at month's end.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 23			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefit_Claim_Processing_103

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.055		The benefit system must support the benefit payment execution process by including a payee's taxpayer identifying number on payment vouchers.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Claims Processing	16.02.056		The benefit system must support the benefit payment execution process by complying with all applicable EFT system requirements including those related to message authentication and enhanced security, unless explicitly waived in writing by the CDO.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_105
Claims Processing	16.02.057		The benefit system must support the benefit payment execution process by automatically identifying and selecting payments to be disbursed in a particular payment cycle based on their due dates.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_106

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.058		The benefit system must support the benefit payment execution process by allowing changes to payment schedules by authorized staff prior to acceptance by the disbursing office.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_107
Claims Processing	16.02.059		The benefit system must support the benefit payment execution process by allowing specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_108

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.060	C	**The benefit system must support the benefit payment execution process by automatically computing net amounts to be disbursed, after taking into account withholdings, interest, garnishments, or other offsets as needed, in accordance with applicable regulations.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24	Source: DoDFMR Vol 07B, Ch 28; Source Date: 4/1/2005; Source Number: □ Source: DoDFMR Vol 07B, Ch 24; Source Date: 9/1/1999; Source Number: □ Source: DoDFMR Vol 07B, Ch 04; Source Date: 6/1/2009; Source Number: □ Source: DoDFMR Vol 07B, Ch 08; Source Date: 8		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_109
Claims Processing	16.02.061		The benefit system must support the benefit payment execution process by automatically determining taxable benefit payments from non-taxable payments.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_110

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.062		The benefit system must support the benefit payment execution process by collecting information on interest paid if applicable, and recording the amounts to the proper ledger account.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_111
Claims Processing	16.02.063		The benefit system must support the benefit payment execution process by calculating totals by Agency Location Code (ALC) and TAFS for inclusion on the payment schedule.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_112
Claims Processing	16.02.064		The benefit system must support the benefit payment execution process by sorting individual payment detail by TAFS to enable SF-224 reconciliation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_113

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.065		The benefit system must support the benefit payment execution process by providing for various forms of payment to be used, (i.e., check or electronic funds transfer).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_114
Claims Processing	16.02.066		The benefit system must support the benefit payment execution process by supporting Treasury-specific standards for format of check and EFT payment requests.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_115
Claims Processing	16.02.067		The benefit system must support the benefit payment execution process by automatically updating payment records based on updates recorded in the payee's master record, such as change of address, changes in deposit account information, etc.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_116

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.068		The benefit system must support the benefit payment execution process by allowing a payment request to be removed from the automated scheduling stream and scheduled as a manual payment by an authorized official.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_117
Claims Processing	16.02.069		The benefit system must support the benefit payment execution process by allowing the user to trigger an immediate benefit payment for "emergency" situations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_118
Claims Processing	16.02.070		The benefit system must support the benefit payment execution process by providing the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_119

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.071		The benefit system must support the benefit payment execution process by allowing for cancellation of an entire payment schedule or a single payment within a payment schedule after payments are scheduled and prior to actual disbursement by Treasury.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_120
Claims Processing	16.02.072		The benefit system must support the benefit payment execution process by providing features to reduce the payment amount due a claimant, in order to offset an outstanding receivable owed by the claimant, in accordance with applicable laws, regulations, and provisions of the Treasury Offset Program (TOP). However, the system must properly record the impact of the entire amount of the transaction in both budgetary and proprietary (i.e., entire amount is expensed, payables or cash accounts reflect net outlay, budgetary resources increased by amount of nonfederal receivable collected, etc.).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_121
Claims Processing	16.02.073		The benefit system must provide a function for review and certification by an authorized certifying officer.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_122

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.074		The benefit system must generate the appropriate transactions to reflect the computed deductions and additions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_123
Claims Processing	16.02.075		The benefit system must support the benefit payment execution process by providing for reissuing payments for misplaced payments, lost or stolen checks.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 24			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_124
Claims Processing	16.02.076		The benefit system should support the benefit payment execution process by automatically consolidating amounts due benefit claimants when the claimant is entitled to more than one benefit administered by the same agency, and itemizing all payments covered by the one check or EFT on a payment advice or addendum to the EFT file per Treasury specifications.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_125

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.077	C	**The benefit system should support the benefit payment execution process by allowing for the splitting of a single benefit payment into separate bank accounts (i.e., allotments) as indicated on the claimants direct deposit request form. Allow for a minimum of one allotment in addition to the primary deposit account.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_126
Claims Processing	16.02.078		The benefit system should support the benefit payment execution process by providing for making payments in a foreign currency.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_127
Claims Processing	16.02.079		The benefit system must support the benefit payment confirmation and follow-up process by updating master record information resulting from payments made by the core system (if applicable).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_128

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.080		The benefit system must support the benefit payment confirmation and follow-up process by allowing the user to record the outcome of the Treasury search when recertified checks are issued because original checks are lost, stolen, or destroyed.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_129
Claims Processing	16.02.081		The benefit system must support the benefit payment confirmation and follow-up process by providing information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: - payment scheduled; - schedule sent to appropriate disbursing office; and - payment issued by appropriate disbursing office.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_130
Claims Processing	16.02.082		The benefit system must support the benefit payment confirmation and follow-up process by providing for comparison of the agency's payment schedule and the disbursing office's accomplished payment schedule.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_131

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.083		The benefit system must support the benefit payment confirmation and follow-up process by updating payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, date, amount of payment, and payment method (e.g., check or EFT).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_132
Claims Processing	16.02.084		The benefit system must support the benefit payment confirmation and follow-up process by automatically liquidating the related liability or the in-transit amount when payment confirmation updates the system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_133
Claims Processing	16.02.085		The benefit system must support the benefit recovery receivable establishment process by recording the establishment of receivables in the claimant's master record.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_134

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.086		The benefit system must support the benefit recovery receivable establishment process by providing for the establishment of receivables in other systems such as centralized accounts receivable systems, based on individual claim holder debts.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_135
Claims Processing	16.02.087		The benefit system must support the benefit recovery receivable establishment process by providing the capability for a user to select the reason the receivable is being recorded from a domain of recognized reasons.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_136
Claims Processing	16.02.088		The benefit system must support the benefit recovery receivable establishment process by supporting the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_137

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.089		The benefit system must support the benefit recovery receivable establishment process by calculating, generating and posting the required ledger entries for receivables resulting from duplicate payments or erroneous payments, and the corresponding expenditure reductions, or other offsets.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_138
Claims Processing	16.02.090	C	**The benefit system must support the benefit recovery receivable establishment process providing the capability to print bills, accommodating the generation of standard forms and turnaround documents to be used as a remittance advice.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_139
Claims Processing	16.02.091		The benefit system must provide the capability for a user to record the beginning and ending dates of the payment period as well as the frequency and amount of each payment.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_140

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.092		The benefit system must allow customized text in generated billing documents.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_141
Claims Processing	16.02.093		The benefit system must support the benefit recovery receivable establishment process by providing features to notify overpaid individuals (or claimant's estate) of: the amount overpaid and how and when overpayment occurred; - the right to appeal the overpayment determination; - the required recovery; and - the right to request a waiver of recovery.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 26-27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_142
Claims Processing	16.02.094		The benefit system must support the benefit recovery receivable establishment process by recording adjustments, both increases and decreases (i.e., non-cash credits) and post to a claimant's master record.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_143

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.095		The benefit system must support the benefit recovery receivable establishment process by dating the bills with the system-generated date or with the date supplied by an authorized user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_144
Claims Processing	16.02.096		The benefit system must support the benefit recovery receivable establishment process by accepting transactions that generate receivables from other systems in a standard format for entry into the benefits system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_145
Claims Processing	16.02.097		The benefit system must support the benefit recovery receivable establishment process by printing statements as well as bills.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_146

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.098		The benefit system must support the benefit recovery receivable servicing process by updating each master record when billing documents are generated and collections are received.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_147
Claims Processing	16.02.099		The benefit system must support the benefit recovery receivable servicing process by providing automatic calculation and assessment of interest, administrative charges, and penalty charges as applicable on overdue receivables.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_148
Claims Processing	16.02.100		The benefit system must support the benefit recovery receivable servicing process by allowing for the waiver of charges with appropriate authority.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.101		The benefit system must support the benefit recovery receivable servicing process by matching receipts to the appropriate receivables and updating system balances.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_012
Claims Processing	16.02.102		The benefit system must support the benefit recovery receivable servicing process by providing the ability to apply receipts to more than one receivable.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_013
Claims Processing	16.02.103		The benefit system must support the benefit recovery receivable servicing process by updating receivable balances document by document, classifying and posting against principal, interest, administrative fees, etc., required by OMB Circular A-129, "Managing Federal Credit Programs."	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_014

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.104		The benefit system must support the benefit recovery receivable servicing process by identifying receivables that have been reduced by some means other than cash collections, such as waivers or write-offs.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_015
Claims Processing	16.02.105		The benefit system must support the benefit collection process by recording complete and partial receipts according to the Debt Collection Act (DCA) of 1982 and the Debt Collection Improvement Act (DCIA) of 1996 and other applicable regulations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_016
Claims Processing	16.02.106		The benefit system must support the benefit collection process by recording deposits and related debit vouchers for reconciliation to deposit confirmation information provided by Treasury or the banking system. Specifically, providing the capability for a user to record the deposit ticket or debit voucher document amount, number, and date.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_017

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.107	C	**The benefit system must support the benefit collection process by providing the capability to associate the collection of funds to the claimant's master record if a master record exists if the user is not able locate an existing receivable in the master record of the person making a payment, and the document being recorded is a deposit ticket item.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_018
Claims Processing	16.02.108		The benefit system must support the benefit collection process by providing features to record method of recovery (i.e., payment; internal offset; TOP, compromise settlement; civil suit; etc.).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_019
Claims Processing	16.02.109		The benefit system must support the benefit collection process by providing the capability to flag a claimant's receivable record to reflect "due process" status, in order to suspend collection activities associated with the receivable. Additionally, the system must automatically allow collection activities to resume when due process has expired or the flag has been reversed.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_020

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.110		The benefit system should support the benefit collection process by providing for the processing of cash or credit card receipts against outstanding receivables.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_022
Claims Processing	16.02.111		The benefit system must support the benefit offset process by allowing for offset of funds due to delinquent indebtedness through administrative offset, Federal employee salary offset, and income tax refund offset.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_023
Claims Processing	16.02.112		The benefit system must support the benefit offset process by providing the capability for a user to record the effective date of the offset plan.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_024

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.113		The benefit system must support the benefit offset process by incorporating logic to reflect the legal authority as to whether the payment type may be reduced by offset, or is exempt from the TOP or other offsets.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_025
Claims Processing	16.02.114		The benefit system must support the benefit offset process by providing the capability to automatically exclude certain receivables from the offset function.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_026
Claims Processing	16.02.115		The benefit system must support the benefit offset process by automatically subjecting receivables to offset which had been previously excluded because of due process or bankruptcy status once status has been resolved.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_027

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.116		The benefit system must comply with the requirements of the IRS Tax Refund Offset Program and TOP requirements.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_028
Claims Processing	16.02.117		The benefit system should support the benefit offset process by providing the capability for a user to select from a domain of offset program participants (i.e., the recipient of the amount to be offset against a claimant's benefit payment).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_029
Claims Processing	16.02.118		The benefit system should support the benefit offset process by providing the capability for a user to create a participant record if the desired offset program recipient does not exist as a participant.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_030

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.119		The benefit system should support the benefit offset process in connection with paying retirement benefits, by uniquely identifying bankruptcy debt so that a bankruptcy debt is bypassed when computing the legally mandated 65 percent maximum deduction amount, when an account has both garnishment and former spouse deductions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_031
Claims Processing	16.02.120		The benefit system must support the funds control process within the benefit recovery receivable management process by properly recording the budgetary affect on U.S. SGL balances for all transactions typically involved with receivable management.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_033
Claims Processing	16.02.121		The benefit system must support the benefit entity definition process by allowing for recording transactions in multiple TAFS and various fund types including annual, multi-year, and no-year appropriations, and trust funds.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 30			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_034

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.122		The benefit system must support the benefit entity definition process by accommodating reporting for multiple programs within a TAFS, based on the accounting classification elements (e.g., organization level, cost center).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 30			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefit_Claim_Processing_035
Claims Processing	16.02.123		The benefit system must support the benefit account definition process by using account titles consistent with the account titles provided in the U.S. SGL.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_036
Claims Processing	16.02.124		The benefit system must support the benefit account definition process by using account definitions consistent with the account definitions provided in the U.S. SGL.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_037

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.125		The benefit system must support the benefit account definition process by providing subsidiary ledger support for U.S. SGL accounts and supporting reconciliation of U.S. SGL control accounts to their respective subsidiary records by accounting period.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_038
Claims Processing	16.02.126		The benefit system must support the benefit transaction definition and processing activities by allowing standard transactions, including system-generated transactions, to be established, modified, or deleted by authorized personnel and providing for traceability of changes.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_039
Claims Processing	16.02.127		The benefit system must support the benefit transaction definition and processing activities by generating and posting compound debit and credit entries to the U.S. SGL accounts and updating both budgetary and proprietary U.S. SGL accounts based on a single input transaction.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_040

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.128		The benefit system must support the benefit transaction definition and processing activities by providing the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_041
Claims Processing	16.02.129		The benefit system must support the benefit transaction definition and processing activities by processing transactions consistent with U.S. SGL account descriptions and postings. Use of other than U.S. SGL account numbers (i.e., a pseudo code) is acceptable providing the account descriptions and posting rules are the same as those used in the U.S. SGL for relevant transactions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_042
Claims Processing	16.02.130		The benefit system must have any expansion to the chart of accounts that roll up to the accounts as defined in the SGL.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_044

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Claims Processing	16.02.131	C	**The benefit system must perform integrity checks on batches received via interfaces. Checks should include a batch number to detect duplicate or skipped batches, and validity of header and trailer records to ensure counts and amount in trailer agree with records in the batch.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_045
Claims Processing	16.02.132	C	**The benefit system must provide this capability when balancing of preceding documents when entering dependent documents used in the liquidation of commitments, obligations, payables, receivables, or other items, as appropriate.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_046
Claims Processing	16.02.133		The benefit system must support the benefit transaction definition and processing activities by processing system-generated transactions, such as automated payment scheduling, accruals, closing entries, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_047

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.134		The benefit system must support the benefit transaction definition and processing activities by automatically liquidating, partially or in full, balances of preceding documents when entering dependent documents.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_048
Claims Processing	16.02.135		The benefit system should support the benefit transaction definition and processing activities by providing the capability to enter and store for future processing any transactions in the current month for processing in the subsequent month.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_049
Claims Processing	16.02.136		The benefit system must provide features to record death information provided from voluntary sources (e.g. returned check, funeral home notification, and next of kin).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_050

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.137		The benefit system must provide all users the capability to perform a "Print Screen" function.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_051
Claims Processing	16.02.138		The benefit system must allow users to input parameters required to run batch jobs in a production mode either daily, monthly, quarterly or yearly.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_052

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.139		The benefit system should Provide for self-service claimant initiated Web browser requests pertaining to account specific matters. For example: - enable the claimant to request the reissuance of a misplaced payment using a Web browser; - enable the claimant to access decision tree functions to help guide them through self-service transactions through a Web browser; - have pop-up windows to help annuitants when making changes to files through a Web browser; - enable the claimant to complete forms using a Web browser; - have the ability to verify the claimant security information through a Web browser; - provide access to claimant retirement related data through Interactive Voice Response (IVR); - make IVR available for claimant inquiries 24 hours a day, 7 days a week with the exception of scheduled outages; - allow the claimant to initiate changes to his/her account through the IVR; - have the ability to support multiple languages (e.g., English and Spanish).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_053
Claims Processing	16.02.140		The benefit system must support the data entry technical function by utilizing various automated input devices when hard copy applications and correspondence are received.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_055

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.141		The benefit system must support the data entry technical function by supporting both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_056
Claims Processing	16.02.142		The benefit system must support the data entry technical function by supporting simultaneous data entry/access by multiple users in a variety of access modes.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_057
Claims Processing	16.02.143		The benefit system must support the data entry technical function by providing user entry and query screens that support validation of codes entered on the screen, assisting users in determining correct codes if an invalid code is entered, and providing for inquiry by the user to verify valid codes during the data entry process.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_058

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.144		The benefit system must support the data entry technical function by providing the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_059
Claims Processing	16.02.145		The benefit system must support the data entry technical function by displaying a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_060
Claims Processing	16.02.146		The benefit system should support the data entry technical function by identifying erroneous inputs with corrective recommendations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_061

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Claims Processing	16.02.147		The benefit system should support the data entry technical function by providing the capability for financial users to create comments relating to all types of transactions using free-form text.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_062
Claims Processing	16.02.148		The benefit system must maintain general data such as demographic data other than that specified in the application information stores that has been historically used by the agency in preparing actuarial estimates, for purposes such as forecasting and complying with financial statement reporting requirements (e.g. SFFAS No. 5 and No. 17).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 46			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefit_Claim_Processing_063
Reporting	16.03.001		The benefit system must provide features to compute and maintain performance trends such as: - number and dollar value of benefit payments made, - average benefit payment, - benefit payments made by operating levels and geographic region.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.002		The benefit system must provide features to compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: - number of applications processed - number of awards; and - number of denials.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_002
Reporting	16.03.003		The benefit system must provide features to compute the length of time claimants have received benefits (average number of months and years, and report(s) showing the number of individuals receiving benefits for by duration (e.g., 1-5 years, 6-10 years) for the entire claimant population.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_003
Reporting	16.03.004		The benefit system should provide features to automatically compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: - administrative cost per application approved, and - time required to process a claim application.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_004

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.005		The benefit system must provide for issuing standard notices for a variety of user defined events. For example, the benefit system must provide capabilities to notify claimant of decisions affecting payment amount or cessation of payments.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_005
Reporting	16.03.006		The benefit system must allow the user to add custom text for each standard correspondence type.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_006
Reporting	16.03.007		The benefit system must allow user to record that the U.S. Postal Service has returned correspondence as undeliverable.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_007

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.008		The benefit system must have the ability to capture or record the date on which a request for information is received from a claimant or an authorized representative, relative to an appeals case.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 36			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_008
Reporting	16.03.009		The benefit system must support the benefit funds analysis process by maintaining current information on obligations according to the classification elements established by the agency, on a fund by fund basis.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_009
Reporting	16.03.010		The benefit system must support the benefit funds analysis process by sorting and providing on-line access to both summary level and detailed information, based on the defined level of funds control for those transactions that represent obligations and expenditures.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_010

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.011		The benefit system must support the benefit funds analysis process by providing control features that ensure the amounts reflected in the fund control structure agree with the general ledger account balances at the end of each update cycle.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_011
Reporting	16.03.012		The benefit system should support the benefit funds analysis process by tracking the use of funds against operating or financial plans.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_012
Reporting	16.03.013		The benefit system must support the benefit recovery receivable servicing process by identifying and reporting receivables that meet predetermined criteria for bad debt provisions or write-off.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_013

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.014		The benefit system must support the benefit recovery receivable servicing process by providing information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_014
Reporting	16.03.015		The benefit system must support the benefit transaction definition and processing activities by posting to the current and prior accounting months concurrently until the prior month closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_015

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.016		The benefit system must support the benefit external reporting process by maintaining accounting data to support reporting in accordance with accounting standards pronounced by FASAB, and with other reporting requirements issued by the Director of OMB and the Secretary of the Treasury.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 33			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_016
Reporting	16.03.017		The benefit system must support the benefit external reporting process by providing summarized data electronically to systems used by the agency for decision support and provide for the preparation of external reports such as those required by the Department of the Treasury and OMB.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 33	Source: DoDFMR Vol 07B; Source Date: 9/1/2008; Source Number: Appendix G, Article II		Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_017

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.018		The benefit system must support the benefit external reporting process by reporting events and transactions according to the accounting classification elements established and within a given accounting period including providing the ability to automatically assign costs by a major program to facilitate preparation of the Statement of Net Costs in accordance with OMBs current Bulletin on Form and Content of Agency Financial Statements.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_018
Reporting	16.03.019		The benefit system must support the benefit external reporting process by maintaining the information required for program performance, financial performance, and financial management performance measures needed for budgeting, program management, and financial statement presentation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_019

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.020		The benefit system must support the benefit external reporting process by providing the capability to produce all relevant reports, statements, or returns required by the IRS, including producing year-end 1099 statements.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_020
Reporting	16.03.021		The benefit system must support the benefit external reporting process by allowing a user to request a reissued tax statement for current or previous year.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_021
Reporting	16.03.022		The benefit system should support the benefit external reporting process by providing for an automated methodology of data manipulation and data exportation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_022

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.023		The benefit system should support the benefit external reporting process by providing for automatic translation of foreign currency payments based on the exchange rate specified by the user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_023
Reporting	16.03.024		The benefit system should support the benefit external reporting process by allowing a user to request a reissued tax statement for previous 3 prior years.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_024
Reporting	16.03.025		The benefit system must support the benefit internal reporting process by providing for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.026		The benefit system must support the benefit internal reporting process by providing for program cost accounting data to support reporting requirements specified in OMB's "Form and Content of Agency Financial Statements," and the decision-making process in managing agency programs. This will include: - cost reports to be utilized in the analysis of programmatic activities; - schedules and operating statements based on the accounting classification elements and agency criteria; - meaningful cost information needed to support performance measures; and - ability to transfer cost information directly to and from other systems.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 34			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_026
Reporting	16.03.027		The benefit system should support the benefit internal reporting process by providing cost information for comparison to other program data to determine compliance with planned budgeted activities.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_027

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.028		The benefit system should support the benefit internal reporting process by supporting the use of historical data to conduct variance analysis.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 35			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_028
Reporting	16.03.029		The benefit system must support the benefit internal interface if an agencys financial management system architecture is configured so that the major functions described herein are performed entirely by the benefit module, provide capability to interface with agency core accounting system to record the accounting impact of all financial activity at the U.S. SGL level, on a daily basis, to support consolidated financial reporting.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 36			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_029

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.030		The benefit system must support the benefit internal interface by providing standard input record format(s) for interface of transactions from other systems to the benefits system and subject all transactions from interfacing systems to the benefits financial system edits, validations, and error correction procedures. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 36			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_030
Reporting	16.03.031		The benefit system must support the benefit internal interface when a major benefit system function(s) such as payment administration or recovery receivable management is performed by the core system, the benefit system must provide capability to interface with agencys core accounting system to automatically update detailed claimant related information (e.g. individual payable and receivable records) that is maintained in the core system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 36			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Reporting_031

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.032		The benefit system must support the benefit internal interfacing process by providing the capability to interface to the agency's cost accounting system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 36			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Reporting_032
Reporting	16.03.033		The benefit system must support the access to benefit information process by allowing for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_033
Reporting	16.03.034		The benefit system must support the access to benefit information process by providing users with access to on-line guidance or help for performing system functions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_034

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.035		The benefit system must support the access to benefit information process by displaying a message indicating the transaction cannot be completed and further research is required if a claimant's or claim holder's record is not located via query.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_035
Reporting	16.03.036		The benefit system must support the access to benefit information process by presenting information resulting from system queries in a formatted fashion to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_036
Reporting	16.03.037		The benefit system must support the access to benefit information process by providing the capability to access historical data records that are removed from on-line viewing, including items such as individual benefit payments, receivable, and collection data.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_037

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.038		The benefit system must support the access to benefit information process by allowing users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_038
Reporting	16.03.039		The benefit system must support the access to benefit information process by providing features to facilitate verification (i.e., matching programs) using information extracted (see above) from the benefit system for comparison against benefit programs administered by other agencies when legally permitted.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_039
Reporting	16.03.040		The benefit system must support the access to benefit information process by facilitating the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_040

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Reporting	16.03.041		The benefit system must support the access to benefit information process by providing for easy access to historical files for comparative, analytical, and trend information.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_041
Reporting	16.03.042		The benefit system should support the access to benefit information process by providing for self-service claimant initiated Web browser requests pertaining to account specific matters.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 40		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Reporting_042
Reporting	16.03.043		The system should provide the functionality to allow entities to display gains and losses from changes in long-term assumptions used to measure liabilities for federal civilian and military employee pensions, other retirement benefits (ORB), and other postemployment benefits (OPEB), including veterans' compensation, as a separate line item or line items on the statement of net costs.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 19		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_043

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.044		The system should have the functionality to allow component entities that report pension, ORB, or OPEB liabilities to display a discrete line item for gains and losses from changes in assumptions on its statement of net cost when the conditions in Paragraph 19-20 in SFFAS 33 (dated October 14, 2008) are met. Component entities reporting only the normal or service cost should not display such gains and losses	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 21		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_044
Reporting	16.03.045		The system should have the functionality to allow component entities to disclose in notes to the financial statements a reconciliation of beginning and ending pension, ORB, and OPEB liability balances.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 22		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_045
Reporting	16.03.046		The system should have the functionality to provide all material components of pension, ORB, or OPEB expense in the reconciliation consistent with the components identified in the table at SFFAS 33, Paragraph 22 (dated October 14, 2008). The line item for actuarial gains and losses should be broken out into the sub-components "from experience" and "from assumptions changes." Significant pension, ORB, and OPEB programs should be presented individually in a separate column along with an "all other" column, if applicable, and a "total" column for each line item.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 23		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_046

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.047		The system should have the functionality to allow component entities that report pension, ORB, or OPEB liabilities to disclose the information required in Paragraph 22 of SFFAS 33 (dated October 14, 2008). Component entities reporting only the normal or service cost should not disclose the information required in Paragraph 22.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 24		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_047
Reporting	16.03.048		The system should have the functionality to allow component entities holding non-Treasury securities as assets to fund their pension, ORB, or OPEB programs to disclose the rates of return, specific maturities, and allocation by type (stocks, bonds, etc.) of such assets.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 25		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_048
Reporting	16.03.049		The system should have the functionality to allow the governmentwide entity to display gains and losses from changes in assumptions as a separate line item or line items on the statement of net cost after a subtotal for all other costs and before total cost.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 26		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_049
Reporting	16.03.050		The system should have the functionality to allow the governmentwide entity to disclose in the notes to the financial statements a reconciliation consistent with information required in paragraph 22 of SFFAS 33 (dated October 14, 2008) for pension, ORB, or OPEB liabilities.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 27		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_050

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.051		The system should have the functionality to allow the discount rates as of the reporting date for present value measurements of pension, ORB, and OPEB liabilities to be based on interest rates on marketable Treasury securities with maturities consistent with the cash flows being discounted. The discount rates should be matched with the expected timing of the associated expected cash flow. Thus, cash flows projected in each period should have a discount rate associated with them. However, one discount rate may be used for all projected future cash flows if the resulting present value is not materially different than the resulting present value using multiple rates. A change to or from multiple rates from or to a single rate should be disclosed.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 28		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_051
Reporting	16.03.052		The system should provide the functionality to allow the discount rates as of the reporting date to reflect average historical rates on marketable Treasury securities.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 29		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_052
Reporting	16.03.053		The system should provide the functionality to allow for a minimum of five historical rates as of the reporting date to be used for each maturity in developing average historical Treasury rates. The historical rates used to calculate the average should be sequential (e.g. 2003-2007).	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 30		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_053

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.054		The system should have the functionality to verify that the numbers of historical rates used in the calculation of the average are consistent from period to period. The entity's accounting policy disclosures should include its policy regarding consistency from one reporting period to the next.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 31		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_054
Reporting	16.03.055		The system should have the functionality to allow a user to interpolate or extrapolate interest rates from historical Treasury rates when Treasury securities are not available or the cash flows that are projected to occur in future years are expected beyond the maturities at which Treasury securities are available.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 32		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_055
Reporting	16.03.056		The system should be able to measure estimates of pension, ORB, and OPEB liability and expense in general purpose federal financial reports as of the end of the fiscal year (or other reporting period if applicable). The system should allow measurements based on an actuarial valuation to be performed as of an earlier date during the fiscal year, including the beginning of the year, with adjustments for the effects of changes during the year in major factors such as the pay raise and cost of living adjustment.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 33		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_056

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	16.03.057		The system should have the functionality to allow the valuation date in the full actuarial valuation utilized by the entity to be consistently followed from year to year.	Source: SFFAS-33; Source Date: 10/1/2008; Source Number: para 34		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Benefits_Reporting_057
Quality Assurance and Maintenance	16.04.001		The benefit system must provide capabilities to select benefit claims based on agency program evaluation criteria (such as attainment of certain dollar thresholds - cumulative and per payment, excessive length of benefit payment life) for subsequent review.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_001
Quality Assurance and Maintenance	16.04.002		The benefit system must provide the ability to monitor and update a claimant's master records to reflect changes in circumstances affecting a claimant's eligibility or the amount of payment.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_002

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Quality Assurance and Maintenance	16.04.003		The benefit system must provide capabilities to capture claimant (or relative) reported matters such as: - death - change in amount of earned/unearned income - change of residence - marriage, divorce, or separation - absence from the U.S. - change in disability condition; - eligibility for other benefits; - changes in net worth/resources of claimant; - change in school attendance; - change in composition of household; and - change in citizenship or alien status.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37-38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_003
Quality Assurance and Maintenance	16.04.004		The benefit system must provide for the recording of notes or comments by customer service representatives and associate with the claimant's master record, and maintain a history of notes taken.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_004
Quality Assurance and Maintenance	16.04.005		The benefit system must provide capabilities to record the method used to independently verify the death of a claimant before terminating benefits (phone contact, signature verification, or personal contact with next of kin).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_005

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.006		The benefit system must provide the ability to maintain a schedule of continuing disability reviews (when applicable) at the individual claim holder level, and maintain the status of the schedule within the claimant's master record.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_006
Quality Assurance and Maintenance	16.04.007		The benefit system must provide capabilities to track the status of appeal proceedings when a change is made affecting a current claimant's level of benefits.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_007
Quality Assurance and Maintenance	16.04.008		The benefit system must provide features to record termination of benefit payment including: - event/reason for termination (e.g., death, increase in income) - date of event (thus effective date of benefit cessation)	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_008

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Quality Assurance and Maintenance	16.04.009		The benefit system should provide features to determine if benefits are commensurate with claimant's gender.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_009
Quality Assurance and Maintenance	16.04.010		The benefit system should have the ability to select benefit payment calculations based on statistical sampling techniques for the purpose of verifying calculations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_010
Quality Assurance and Maintenance	16.04.011		The benefit system should provide the ability to generate a random sample of claimants to periodically survey regarding their satisfaction with the agency's benefit payment claims process (from initial contact with agency to receipt of benefit payment).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_011

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Quality Assurance and Maintenance	16.04.012		The benefit system should allow users to suspend payment to claimants, when fraud is suspected, or death has been reported but not yet verified by an authoritative source (e.g., SSA).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_012
Quality Assurance and Maintenance	16.04.013		The benefit system must support the benefit offset process by providing ability to report overdue receivables with associated SSN or TIN data to Treasury for possible offset.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 29			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Quality_Assurance_And_Maintenance_013
Quality Assurance and Maintenance	16.04.014		The benefit system should allow users to cancel a previously recorded suspected death on a claimant, and place the claimant back in a payment status if appropriate.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_014

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Quality Assurance and Maintenance	16.04.015		The benefit system must support the benefit payee information maintenance process by maintaining payee information that includes data to support obligation, accounts payable, and disbursement processes.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_015
Quality Assurance and Maintenance	16.04.016		The benefit system must support the benefit payee information maintenance process by supporting payments made to parties that act as an agent for the payee without changing permanent claimant information that is maintained in the claimant's master record such as the claimants name, address or financial institution.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_016
Quality Assurance and Maintenance	16.04.017		The benefit system must support the benefit payee information maintenance process by allowing the user to capture the current tax status, number of exemptions, and other information requested on applicable IRS withholding forms (i.e., W-4P, W-4S, and W-4V).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_017

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Quality Assurance and Maintenance	16.04.018		The benefit system must support the benefit payee information maintenance process by maintaining detailed information for each payee to comply with IRS reporting requirements. In cases where payments are made to third parties who are serving in a fiduciary capacity, maintain 1099 information for the principal party rather than the agent.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_018
Quality Assurance and Maintenance	16.04.019		The benefit system must support the benefit payee information maintenance process by providing the capability to automatically update payee records to reflect automated clearinghouse (ACH) or electronic funds transfer (EFT) related changes.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_019
Quality Assurance and Maintenance	16.04.020		The benefit system must support the benefit payee information maintenance process by providing search capability for payee information (e.g., payee name).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_020

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Quality Assurance and Maintenance	16.04.021		The benefit system must support the benefit payee information maintenance process by producing payee listings based on agency-defined criteria, (e.g., payee name and SSN.)	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 19			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_021
Quality Assurance and Maintenance	16.04.022		The benefit system must support the benefits payee maintenance process by maintaining as part of the claimants master record a complete history, of all financial transactions executed for each payee receiving benefits under the claim holders master record. This includes payments, and collections, waivers , or offsets resulting from overpayments.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_022
Quality Assurance and Maintenance	16.04.023		The benefit system must support the benefit payee maintenance process by making the financial transaction history data of the most recent 18 months available for online query and review for all active "payees".	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_023

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Quality Assurance and Maintenance	16.04.024		The benefit system should support the benefit payee information maintenance process by maintaining deposit account information on at least two financial institutions for a single payee.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_024
Quality Assurance and Maintenance	16.04.025		The benefit system must support the benefit funds availability editing process by allowing for recording of funding transactions including recording internal allocations or allotments from within the agency.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_025
Quality Assurance and Maintenance	16.04.026		The benefit system must support the benefit funds availability editing process by including adequate controls to prevent the recording of obligations or expenditure transactions that exceed available balances. The system must also support recording obligations or expenditures that exceed available balances based on proper management approval (i.e., provide the capabilities and controls for authorized users to override funds availability edits).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_026

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.027		The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds availability edit.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service	Benefits_Quality_Assurance_And_Maintenance_027
Quality Assurance and Maintenance	16.04.028		The benefit system must support the benefit funds availability editing process by recording the financial impact of all transactions that affect the availability of funds, such as commitments, obligations, expenditures and the establishment of, and collections against recovery receivables.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_028
Quality Assurance and Maintenance	16.04.029		The benefit system must support the benefit funds availability editing process by automatically updating all appropriate budgetary tables and ledger account balances (when applicable) to ensure that the system always maintains and reports the current status of funds for all open accounting periods.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_029

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.030		The benefit system should support the benefit funds availability editing process by providing for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_030
Quality Assurance and Maintenance	16.04.031		The benefit system should support the benefit funds availability editing process by providing the ability to produce an on-line status of funds report down to the lowest level of the organizational structure. The report should include: amounts available/allotted, open commitments, open obligations, expenditures, and balance available.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_031
Quality Assurance and Maintenance	16.04.032		The benefit system should support the benefit commitment process by allowing commitment transactions to be entered on-line and from multiple locations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_032

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Quality Assurance and Maintenance	16.04.033		The benefit system should support the benefit commitment process by maintaining information related to each commitment transaction. At a minimum, the system should capture accounting classification elements, and estimated amounts.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 21			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_033
Quality Assurance and Maintenance	16.04.034		The benefit system should support the benefit commitment process by providing for modifications to commitment transactions, including ones that change the dollar amount or the accounting classification elements cited.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_034
Quality Assurance and Maintenance	16.04.035		The benefit system should support the benefit commitment process by allowing for commitment transactions to be future-dated, stored, and posted at the appropriate date.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.036		The benefit system should support the benefit commitment process by closing open commitments under the following circumstances: (1) by the system upon issuance of an obligating document, (2) by an authorized user, and (3) as part of the year-end closing if the commitment is in an annual appropriation or in the last year of a multi-year appropriation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_036
Quality Assurance and Maintenance	16.04.037		The benefit system should support the benefit commitment process by providing the capability to support commitment accounting based on agency needs.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_037
Quality Assurance and Maintenance	16.04.038		The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations based on obligating documents and liquidate, at the user's request, the related commitments, either partially or fully.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_038

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Quality Assurance and Maintenance	16.04.039		The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations for which there is no related commitment.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_039
Quality Assurance and Maintenance	16.04.040		The benefit system must support the benefit obligation and expenditure activity by maintaining information related to each obligation document, including amendments. At a minimum, the system must capture the obligating document number and type; and other identification, including benefit payee SSN or TIN, accounting classification elements as appropriate; referenced commitment (if applicable); and dollar amounts.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_040
Quality Assurance and Maintenance	16.04.041		The benefit system must support the benefit obligation and expenditure activity by allowing obligation documents to be entered on-line and from multiple locations.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order	Benefits_Quality_Assurance_And_Maintenance_041

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.042		The benefit system must support the benefit obligation and expenditure activity by allowing authorized modifications and cancellations of posted obligation documents.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order	Benefits_Quality_Assurance_And_Maintenance_042
Quality Assurance and Maintenance	16.04.043		The benefit system must support the benefit obligation and expenditure activity by providing on-line access to all unliquidated obligations by selection criteria, (e.g., document number.)	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order	Benefits_Quality_Assurance_And_Maintenance_043
Quality Assurance and Maintenance	16.04.044		The benefit system must support the benefit obligation and expenditure activity by maintaining an on-line history file of closed-out documents for a user-defined period of time.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Sat	Benefits_Quality_Assurance_And_Maintenance_044

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Quality Assurance and Maintenance	16.04.045		The benefit system must support the benefit obligation and expenditure activity by closing open obligating documents to accommodate both of the following circumstances: (1) automatically when reclassifying an unliquidated obligation to an expenditure, or (2) by an authorized user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order	Benefits_Quality_Assurance_And_Maintenance_045
Quality Assurance and Maintenance	16.04.046		The benefit system should support the benefit obligation and expenditure activity by allowing multiple commitments to be combined into one obligation or expenditure document and one commitment document to be split into various obligating or expenditure documents.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 22			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order	Benefits_Quality_Assurance_And_Maintenance_046
Quality Assurance and Maintenance	16.04.047		The benefit system must support the benefit payment confirmation and follow-up process by maintaining history of every payment by the benefits system, including authorizing document number, payment schedule number, payment date, payment address, and TAFS charged.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_047

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Quality Assurance and Maintenance	16.04.048		The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to claimant and payment information.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_048
Quality Assurance and Maintenance	16.04.049		The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to open documents based on agency selection criteria (e.g., SSN).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_049
Quality Assurance and Maintenance	16.04.050		The benefit system must support the benefit payment confirmation and follow-up process by producing IRS 1099s in IRS acceptable form (hard copy or magnetic tape) when required by IRS regulations (e.g., miscellaneous payments to individuals over $600).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 25			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_050

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Quality Assurance and Maintenance	16.04.051		The benefit system must support the benefit recovery receivable servicing process by maintaining detailed information by account (i.e., individual) sufficient to provide audit trails and to support billing and research activities.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_051
Quality Assurance and Maintenance	16.04.052		The benefit system must support the benefit recovery receivable servicing process by providing on-line query capability to receivable and account information.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_052
Quality Assurance and Maintenance	16.04.053		The benefit system must support the benefit recovery receivable servicing process by providing information, on a summary basis and on individual receivables, on the age of receivables to allow for management and prioritization of collection activities.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_053

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Quality Assurance and Maintenance	16.04.054		The benefit system must support the benefit recovery receivable servicing process by maintaining data for receivables referred to other Federal agencies and or outside organizations for collections.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_054
Quality Assurance and Maintenance	16.04.055		The benefit system must support the benefit recovery receivable servicing process by automatically initiating transactions to record the write-off of delinquent or uncollectible receivables (including interest, penalties, and administrative charges) based on user defined criteria, and maintain data to monitor closed accounts.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_055
Quality Assurance and Maintenance	16.04.056		The benefit system must support the benefit recovery receivable servicing process by producing dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_056

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Quality Assurance and Maintenance	16.04.057		The benefit system must support the benefit recovery receivable servicing process by providing authorized users with the ability to customize the dunning process parameters and dunning letter text.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_057
Quality Assurance and Maintenance	16.04.058		The benefit system must support the benefit recovery receivable servicing process by maintaining information needed to support reporting required by IRS.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 27			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_058
Quality Assurance and Maintenance	16.04.059		The benefit system must support the benefit recovery receivable servicing process by maintaining a history of billings and receipts for each receivable and account in accordance with agency requirements.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_059

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Quality Assurance and Maintenance	16.04.060		The benefit system must support the benefit recovery receivable servicing process by providing for re-establishment of a receivable for checks returned due to insufficient funds.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_060
Quality Assurance and Maintenance	16.04.061		The benefit system must support the benefit collection process by providing the capability to display all active receivable accounts of record for the relative to the claimant in connection with recording deposits if a claimant's master record is located.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_061
Quality Assurance and Maintenance	16.04.062		The benefit system must support the benefit collection process by capturing whether the receivable has been petitioned and or discharged in connection with bankruptcy proceedings to facilitate compliance collection restrictions pertaining to such debts.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 28			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_062

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.063		The benefit system must support the benefit account definition process by providing the capability to create additional sub-accounts to the general ledger for agency specific tracking and control.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Benefits_Quality_Assurance_And_Maintenance_063
Quality Assurance and Maintenance	16.04.064		The benefit system must support the benefit transaction definition and processing activities by using standard transactions to record accounting events and to control the related updating of other information maintained in the system, such as values in tables (e.g., available funding).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Benefits_Quality_Assurance_And_Maintenance_064
Quality Assurance and Maintenance	16.04.065		The benefit system must support the benefit transaction definition and processing activities by performing integrity checks on batches received via interfaces.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 31			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_065

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.066		The benefit system must support the benefit transaction definition and processing activities by providing control over the correction and reprocessing of all erroneous transactions through the use of error file(s) and or suspense accounts. Erroneous transactions must be maintained and tracked until either corrected or posted or deleted at the specific request of an authorized user.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_066
Quality Assurance and Maintenance	16.04.067		The benefit system must support the benefit transaction definition and processing activities by supporting management controls to ensure that transactions are processed in accordance with Government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_067
Quality Assurance and Maintenance	16.04.068		The benefit system must support the benefit transaction definition and processing activities by providing transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_068

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.069		The benefit system must support the benefit transaction definition and processing activities by providing controls to prevent the creation of duplicate transactions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_069
Quality Assurance and Maintenance	16.04.070		The benefit system should support the benefit audit trails process by providing audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system. Provide transaction details to support account balances.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Quality_Assurance_And_Maintenance_070
Quality Assurance and Maintenance	16.04.071		The benefit system must support the benefit audit trails process by providing audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Quality_Assurance_And_Maintenance_071

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.072		The benefit system must support the benefit audit trails process by providing audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Quality_Assurance_And_Maintenance_072
Quality Assurance and Maintenance	16.04.073	D	Deleted: Deleted: The benefit system must support the benefit audit trails process by providing audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32				Benefits_Quality_Assurance_And_Maintenance_072
Quality Assurance and Maintenance	16.04.074		The benefit system must support the benefit audit trails process by providing audit trails that identify document input, change, approval, and deletions by originator.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 32			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Quality_Assurance_And_Maintenance_073

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.075		The benefit system must support the benefit audit trails process by providing the capability to record the user ID, date, and time updated for each transaction affecting the general and subsidiary ledger accounts.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 33			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Benefits_Quality_Assurance_And_Maintenance_074
Quality Assurance and Maintenance	16.04.076		The benefit system must provide for back up and recovery of the system per relevant OMB Circulars.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 38		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_075
Quality Assurance and Maintenance	16.04.077		The benefit system must maintain the present interest rate per the Department of the Treasury.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 46			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_076

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Quality Assurance and Maintenance	16.04.078		The benefit system should maintain the daily exchange rate for relevant currencies.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 47			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Quality_Assurance_And_Maintenance_077
Payment Warehousing	16.05.001		The benefit system must support the benefit payment warehousing process by having the ability to determine whether the benefit payment is a non-recurring payment.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Payment_Warehousing_001
Payment Warehousing	16.05.002		The benefit system must support the benefit payment warehousing process by automatically determining the due date and amount of benefit payments.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Payment_Warehousing_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Payment Warehousing	16.05.003		The benefit system must support the benefit payment warehousing process by reestablishing payables for voided checks, or EFTs that were not successful and allowing for reversing the accounting transaction leading to the disbursement and reestablishment of a payable, as appropriate.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Payment_Warehousing_003
Payment Warehousing	16.05.004		The benefit system must support the benefit payment warehousing process by allowing anticipated obligation or expenditure transactions so that documents may be entered early, stored, and posted at the appropriate date. The benefit system must also subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, permit the user to delete the transaction without posting it.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 20			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Payment_Warehousing_004
Interface Requirements	16.06.001		The benefit system should support the benefit internal reporting process by providing the capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 36			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Interface_Requirements_001

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Requirements	16.06.002		The benefit system must support the benefit external interface function by providing capabilities allowing interface with central agency financial systems such as Department of the Treasury FMS and IRS Systems, OMB, and OPM systems according to the standards established by these oversight and regulatory agencies.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37			Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-	Benefits_Interface_Requirements_002
Interface Requirements	16.06.003		The benefit system should support the benefit external interface function by receiving information from SSA records to verify applicant's name, SSN, and income information, when legally permitted.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Interface_Requirements_003
Interface Requirements	16.06.004		The benefit system should support the benefit external interface function by providing features to verify applicant's income against Civil Service Annuity, Military Retirement, and IRS earnings records, when legally permitted.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Interface_Requirements_004

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Interface Requirements	16.06.005	C	**The benefit system must allow an interface with central agency financial systems for example, systems that interface with the Department of the Treasury must include the capability to: - receive and read the deposit reconciliation file from Treasury, and to produce a report of the matched data and differences; - produce a file of all hold check transactions as they are created, and to periodically transmit the hold check file to Treasury; - produce and transfer a file of changes to EFT payments previously forwarded to Treasury for release; - produce and transfer a file of changes to be made to the Home Address file in Treasury; - receive and process the data on the returned check file sent by Treasurys Recertification system, including generating returned check transactions and updating account data; and - receive and automatically process an ACH update file (containing changes to EFT information) from Treasury or other sources on a recurring basis.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 37			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Interface_Requirements_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Security/Internal Controls	16.07.001		The benefit system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_001
Security/Internal Controls	16.07.002		The benefit system must support the benefit security and internal controls activities by providing flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_002
Security/Internal Controls	16.07.003		The benefit system must support the benefit security and internal controls activities by providing the capability to define access to specific functions by named user, class of user, and position.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Security/Internal Controls	16.07.004		The benefit system must support the benefit security and internal controls activities by providing for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_004
Security/Internal Controls	16.07.005		The benefit system must support the benefit security and internal controls activities by providing the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_005
Security/Internal Controls	16.07.006		The benefit system must support the benefit security and internal controls activities by establishing the appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Security/Internal Controls	16.07.007		The benefit system must support the benefit security and internal controls activities by providing a mechanism to monitor changes to software coding and the responsible individual (authorized user).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_007
Security/Internal Controls	16.07.008		The benefit system must support the access to benefit information process by complying with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. 552A) as amended.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 39			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Security_Internal_Controls_008
Archiving/Purging	16.08.001		The benefit system must support the benefit archiving and purging process by providing an automated means for permanently storing electronic data.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Archiving_And_Purging_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Archiving/Purging	16.08.002		The benefit system must support the benefit archiving and purging process by archiving transactions and related information needed for audit trails in a format accessible by audit software.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Archiving_And_Purging_002
Archiving/Purging	16.08.003	C	**The benefit system must support the benefit archiving and purging process by providing the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must include the capability to establish and maintain user defined archival criteria.**	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Archiving_And_Purging_003
Archiving/Purging	16.08.004		The benefit system must support the benefit archiving and purging process by retaining system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Archiving_And_Purging_004

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Archiving/Purging	16.08.005		The benefit system must prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 41		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Benefits_Archiving_And_Purging_005
Systems Used to Administer Means Testing Programs	16.09.001		The benefit system must capture claimant wages, salaries, and other income that is considered in determining eligibility and or benefit amounts if the system is used in administering "means tested programs".	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Means_Testing_Program_Administration_Systems_001
Systems Used to Administer Means Testing Programs	16.09.002		The benefit system must capture types and amounts of assets owned by the claimant, which are considered in determining eligibility and or benefit amounts, if the system is used in administering "means tested programs".	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Means_Testing_Program_Administration_Systems_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Systems Used to Administer Means Testing Programs	16.09.003		The benefit system should capture gender of claimant (to facilitate verifying claimant's identity).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Means_Testing_Program_Administration_Systems_003
Federally Administered Retirement Systems	16.10.001		The benefit system must capture the effective date of retirement if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_001
Federally Administered Retirement Systems	16.10.002		The benefit system must capture claim holder and or claimant dependency information (e.g., children, parents) if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_002

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Federally Administered Retirement Systems	16.10.003		The benefit system must capture dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits) if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43	Source: DoDFMR Vol 07B, Ch 01; Source Date: 5/1/2005; Source Number: 0105		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_003
Federally Administered Retirement Systems	16.10.004		The benefit system must capture historical earnings data (e.g., previous annual wages and salary) of the claim holder that used required for determining eligibility or the amount of benefit if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_004
Federally Administered Retirement Systems	16.10.005		The benefit system must capture total participant and employer contributions to the retirement plan made on behalf of the participant if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 43			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_005

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Federally Administered Retirement Systems	16.10.006		The benefit system should capture current balance of vested employee and employer contributions if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_006
Federally Administered Retirement Systems	16.10.007		The benefit system should capture other names under which the claim holder has used (such as maiden name) if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_007
Federally Administered Retirement Systems	16.10.008		The benefit system should capture phone number of claimant if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_008

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Federally Administered Retirement Systems	16.10.009		The benefit system should capture other unique identifying numbers if the system is a Federally administered retirement system.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federally_Administered_Retirement_Systems_009
Federal Employment Related Retirement System	16.11.001		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the date of final separation.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_001
Federal Employment Related Retirement System	16.11.002		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the lump sum (refund of contributions) distributions versus annuity distributions.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_002

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Federal Employment Related Retirement System	16.11.003		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the annuity selection (e.g., self-only, self and reduced survivor, self and maximum survivor).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_003
Federal Employment Related Retirement System	16.11.004		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the spouse's name, date of birth, social security number and date of marriage when applicable.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_004
Federal Employment Related Retirement System	16.11.005		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the present marital status.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_005

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Federal Employment Related Retirement System	16.11.006		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the name, date of birth, social security number and dates of marriage and divorce of former spouses who have a court ordered annuity.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_006
Federal Employment Related Retirement System	16.11.007		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the percentage or dollar amount of court ordered former spouse annuity.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_007
Federal Employment Related Retirement System	16.11.008		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the highest pay scale (grade) level or amount of highest salary and related dates.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_008

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Federal Employment Related Retirement System	16.11.009		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the voluntary separation monetary incentive.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44	Source: DoDFMR Vol 07B; Source Date: ; Source Number: Appendix G; Article III		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_009
Federal Employment Related Retirement System	16.11.010		The Retired Pay system must round down to the nearest whole dollar when computing the initial gross pay amount and any subsequent adjustments. The Retired Pay system must make subsequent adjustments from the rounded down number.		Source: DoDFMR Vol 07B, Ch 03; Source Date: 2/1/2006; Source Number: 030109		Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Federal_Employment_Related_Retirement_Systems_010
Disability Benefits	16.12.001		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the type of disability or disability code.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_001

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disability Benefits	16.12.002		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the date of disability onset or injury.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_002
Disability Benefits	16.12.003		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the degree of impairment or diagnosis.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_003
Disability Benefits	16.12.004		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the name of examining physician.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_004

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Disability Benefits	16.12.005		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant's physical location where injury occurred (i.e., at work, home, etc.).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 44			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_005
Disability Benefits	16.12.006		The benefit system should support the benefit applications information data store for systems used in administering disability related programs by capturing whether disability was caused by employment or related to military service.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_006
Disability Benefits	16.12.007		The benefit system should support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant or dependent(s)' student status (e.g., fulltime, yes or no).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Disability_Benefits_007

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Death Benefits	16.13.001		To support the Application Information Store data requirements relative to systems used in administering death benefit programs, the benefit system must capture: - Claimants relation to claim holder. - Dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits). - Claimant dependency information, when such affects the benefit amount. - Date married, when applicable. - Date divorced when applicable. - Date of claim holder death.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Death_Benefits_001
Death Benefits	16.13.002	D	Deleted: The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				
Death Benefits	16.13.003	D	Deleted: The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the claimant dependency information, when such affects the benefit amount.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				
Death Benefits	16.13.004	D	Deleted: The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date married, when applicable.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Death Benefits	16.13.005	D	Deleted: The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date divorced when applicable.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				
Death Benefits	16.13.006	D	Deleted: The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date of claim holder death.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				
Survivor Programs	16.14.001		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the claimants relation to claim holder.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				Survivor_Programs_001
Survivor Programs	16.14.002		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				Survivor_Programs_002

PERSONNEL BENEFITS REQUIREMENTS							DFAS 7900.4-M, Vol. 16	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Survivor Programs	16.14.003		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the claim holder or claimant dependency information (e.g. children, parents). Date married, when applicable (i.e., claimant is former spouse). Date divorced, when applicable (i.e., claimant is former spouse). Date of claim holder death. Student status (e.g., fulltime, yes or no).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Survivor_Programs_003
Survivor Programs	16.14.004	D	Deleted: The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the date married, when applicable (i.e., claimant is former spouse).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				Survivor_Programs_004
Survivor Programs	16.14.005	D	Deleted: The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the date divorced, when applicable (i.e., claimant is former spouse).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				
Survivor Programs	16.14.006	D	Deleted: The benefit system should support the benefit applications information data store for systems used in administering death survivor programs by capturing the date of claim holder death.	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Survivor Programs	16.14.007	D	Deleted: The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the student status (e.g., fulltime, yes or no).	Source: JFMIP SR-01-01; Source Date: 9/1/2001; Source Number: Pg 45				

ACRONYMS

CDO	Chief Disbursing Officer
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FSIO	Financial System Integration Office
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPEB	Other PostEmployment Benefits
ORB	Other Retirement Benefits
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger
SR	System Requirements
SSA	Social Security Administration
SSN	Social Security Number
TAFS	Treasury Appropriation Fund Symbol
TIN	Taxpayer Identification Number
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 17, Disbursing

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

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Req ID	**Change Type**	**Reason for Change**
17.01.001	**D**	**Duplicate of 17.09.029**
17.03.001	**D**	**Duplicate of 17.12.005**
17.03.002	**D**	**This is a compound requirement. It is covered by requirements 17.11.002, 17.14.003, 17.14.012 and 17.14.015.**
17.03.003	**D**	**This is a business rule, not a programmable or testable system requirement.**
17.03.004	**D**	**Per regulatory reference the requirement is applicable only to hard copies of cash disbursement vouchers that are validated manually by cashiers, and therefore not applicable to automated process. Processing classified payments is covered by a requiremen**
17.03.005	**D**	**It is not written as a system requirement. It is covered by a requirement 17.09.027**
17.03.006	**D**	**Duplicate of 17.11.037**
17.04.002	**D**	**Duplicate of 17.10.011**
17.04.003	**D**	**Duplicate of 17.10.011**
17.04.004	**D**	**Duplicate of 17.12.001**
17.04.026	**D**	**Duplicate of 17.10.010**
17.05.005	**D**	**Duplicate of 17.11.037**
17.06.001	**D**	**This is broad policy guidance, not a programmable or testable system requirement. A capability of the system to submit EFT payment data is covered by the requirement 17.14.024**
17.06.011	**A**	**New Requirement**
17.06.012	**A**	**New Requirement**
17.06.013	**A**	**New Requirement**

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Req ID	Change Type	Reason for Change
17.06.014	A	New Requirement
17.06.015	A	New Requirement
17.06.016	A	New Requirement
17.06.017	A	New Requirement
17.06.018	A	New Requirement
17.06.019	A	New Requirement
17.06.020	A	New Requirement
17.06.021	A	New Requirement
17.06.022	A	New Requirement
17.07.003	D	Duplicate of 17.06.019
17.08.003	D	Duplicate of 17.09.027
17.09.001	A	New Requirement
17.09.002	A	New Requirement
17.09.003	A	New Requirement
17.09.004	A	New Requirement
17.09.005	A	New Requirement
17.09.006	A	New Requirement
17.09.007	A	New Requirement
17.09.008	A	New Requirement
17.09.009	A	New Requirement
17.09.010	A	New Requirement
17.09.011	A	New Requirement
17.09.012	A	New Requirement
17.09.013	A	New Requirement
17.09.014	A	New Requirement
17.09.015	A	New Requirement
17.09.016	A	New Requirement
17.09.017	A	New Requirement
17.09.018	A	New Requirement
17.09.019	A	New Requirement
17.09.020	A	New Requirement
17.09.021	A	New Requirement
17.09.022	A	New Requirement
17.09.023	A	New Requirement
17.09.024	A	New Requirement
17.09.025	A	New Requirement
17.09.026	A	New Requirement
17.09.027	A	New Requirement
17.09.028	A	New Requirement
17.09.029	A	New Requirement
17.10.001	A	New Requirement
17.10.002	A	New Requirement
17.10.003	A	New Requirement

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Req ID	Change Type	Reason for Change
17.10.004	A	New Requirement
17.10.005	A	New Requirement
17.10.006	A	New Requirement
17.10.007	A	New Requirement
17.10.008	A	New Requirement
17.10.009	A	New Requirement
17.10.010	A	New Requirement
17.10.011	A	New Requirement
17.11.001	A	New Requirement
17.11.002	A	New Requirement
17.11.003	A	New Requirement
17.11.004	A	New Requirement
17.11.005	A	New Requirement
17.11.006	A	New Requirement
17.11.007	A	New Requirement
17.11.008	A	New Requirement
17.11.009	A	New Requirement
17.11.010	A	New Requirement
17.11.011	A	New Requirement
17.11.012	A	New Requirement
17.11.013	A	New Requirement
17.11.014	A	New Requirement
17.11.015	A	New Requirement
17.11.016	A	New Requirement
17.11.017	A	New Requirement
17.11.018	A	New Requirement
17.11.019	A	New Requirement
17.11.020	A	New Requirement
17.11.021	A	New Requirement
17.11.022	A	New Requirement
17.11.023	A	New Requirement
17.11.024	A	New Requirement
17.11.025	A	New Requirement
17.11.026	A	New Requirement
17.11.027	A	New Requirement
17.11.028	A	New Requirement
17.11.029	A	New Requirement
17.11.030	A	New Requirement
17.11.031	A	New Requirement
17.11.032	A	New Requirement
17.11.033	A	New Requirement
17.11.034	A	New Requirement
17.11.035	A	New Requirement

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Req ID	**Change Type**	**Reason for Change**
17.11.036	A	New Requirement
17.11.037	A	New Requirement
17.11.038	A	New Requirement
17.11.039	A	New Requirement
17.11.040	A	New Requirement
17.11.041	A	New Requirement
17.11.042	A	New Requirement
17.11.043	A	New Requirement
17.11.044	A	New Requirement
17.11.045	A	New Requirement
17.11.046	A	New Requirement
17.11.047	A	New Requirement
17.11.048	A	New Requirement
17.11.049	A	New Requirement
17.11.050	A	New Requirement
17.12.001	A	New Requirement
17.12.002	A	New Requirement
17.12.003	A	New Requirement
17.12.004	A	New Requirement
17.12.005	A	New Requirement
17.12.006	A	New Requirement
17.12.007	A	New Requirement
17.12.008	A	New Requirement
17.12.009	A	New Requirement
17.13.001	A	New Requirement
17.13.002	A	New Requirement
17.13.003	A	New Requirement
17.13.004	A	New Requirement
17.13.005	A	New Requirement
17.13.006	A	New Requirement
17.13.007	A	New Requirement
17.13.008	A	New Requirement
17.13.009	A	New Requirement
17.13.010	A	New Requirement
17.13.011	A	New Requirement
17.13.012	A	New Requirement
17.13.013	A	New Requirement
17.13.014	A	New Requirement
17.13.015	A	New Requirement
17.13.016	A	New Requirement
17.13.017	A	New Requirement
17.13.018	A	New Requirement
17.13.019	A	New Requirement

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Req ID	Change Type	Reason for Change
17.13.020	A	New Requirement
17.13.021	A	New Requirement
17.13.022	A	New Requirement
17.14.001	A	New Requirement
17.14.002	A	New Requirement
17.14.003	A	New Requirement
17.14.004	A	New Requirement
17.14.005	A	New Requirement
17.14.006	A	New Requirement
17.14.007	A	New Requirement
17.14.008	A	New Requirement
17.14.009	A	New Requirement
17.14.010	A	New Requirement
17.14.011	A	New Requirement
17.14.012	A	New Requirement
17.14.013	A	New Requirement
17.14.014	A	New Requirement
17.14.015	A	New Requirement
17.14.016	A	New Requirement
17.14.017	A	New Requirement
17.14.018	A	New Requirement
17.14.019	A	New Requirement
17.14.020	A	New Requirement
17.14.021	A	New Requirement
17.14.022	A	New Requirement
17.14.023	A	New Requirement
17.14.024	A	New Requirement
17.14.025	A	New Requirement
17.14.026	A	New Requirement
17.14.027	A	New Requirement
17.14.028	A	New Requirement
17.14.029	A	New Requirement
17.14.030	A	New Requirement
17.14.031	A	New Requirement
17.14.032	A	New Requirement
17.14.033	A	New Requirement
17.14.034	A	New Requirement
17.14.035	A	New Requirement
17.14.036	A	New Requirement
17.14.037	A	New Requirement
17.14.038	A	New Requirement
17.14.039	A	New Requirement
17.14.040	A	New Requirement

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Req ID	Change Type	Reason for Change
17.15.001	A	New Requirement
17.15.002	A	New Requirement
17.15.003	A	New Requirement
17.15.004	A	New Requirement
17.15.005	A	New Requirement
17.15.006	A	New Requirement
17.15.007	A	New Requirement
17.15.008	A	New Requirement
17.15.009	A	New Requirement
17.15.010	A	New Requirement
17.15.011	A	New Requirement
17.15.012	A	New Requirement
17.15.013	A	New Requirement
17.15.014	A	New Requirement
17.15.015	A	New Requirement
17.15.016	A	New Requirement
17.16.001	A	New Requirement
17.16.002	A	New Requirement
17.16.003	A	New Requirement
17.16.004	A	New Requirement
17.16.005	A	New Requirement
17.16.006	A	New Requirement
17.16.007	A	New Requirement
17.16.008	A	New Requirement
17.16.009	A	New Requirement
17.16.010	A	New Requirement
17.16.011	A	New Requirement
17.16.012	A	New Requirement
17.16.013	A	New Requirement
17.16.014	A	New Requirement
17.16.015	A	New Requirement
17.16.016	A	New Requirement
17.16.017	A	New Requirement
17.17.001	A	New Requirement
17.17.002	A	New Requirement
17.17.003	A	New Requirement
17.17.004	A	New Requirement
17.17.005	A	New Requirement
17.17.006	A	New Requirement
17.17.007	A	New Requirement
17.17.008	A	New Requirement
17.17.009	A	New Requirement
17.17.010	A	New Requirement

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Req ID	**Change Type**	**Reason for Change**
17.17.011	**A**	**New Requirement**
17.17.012	**A**	**New Requirement**
17.17.013	**A**	**New Requirement**
17.17.014	**A**	**New Requirement**
17.17.015	**A**	**New Requirement**
17.17.016	**A**	**New Requirement**
17.17.017	**A**	**New Requirement**
17.17.018	**A**	**New Requirement**
17.17.019	**A**	**New Requirement**
17.17.020	**A**	**New Requirement**
17.17.021	**A**	**New Requirement**
17.17.022	**A**	**New Requirement**
17.18.001	**A**	**New Requirement**
17.18.002	**A**	**New Requirement**
17.18.003	**A**	**New Requirement**
17.18.004	**A**	**New Requirement**
17.18.005	**A**	**New Requirement**
17.18.006	**A**	**New Requirement**
17.18.007	**A**	**New Requirement**
17.18.008	**A**	**New Requirement**
17.18.009	**A**	**New Requirement**
17.18.010	**A**	**New Requirement**
17.18.011	**A**	**New Requirement**
17.18.012	**A**	**New Requirement**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 17, Disbursing

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 17, Disbursing

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Disbursing financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Disbursing functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Disbursing financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to: ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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DISBURSING INTRODUCTION

1. A Federal agency's Disbursing systems must be designed and implemented to:

    a. Operate in accordance with laws, regulations, and judicial decisions;
    b. Completely, accurately and promptly make disbursements;
    c. Completely, accurately and promptly generate disbursing records and transactions;
    d. Provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;
    e. Interact timely and properly with core financial system; and
    f. Provide adequate internal controls to ensure that the disbursing system(s) is operating as intended.

2. Each federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Within the DoD architecture, various systems perform functions relating to payments. For example, fund control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

DISBURSING REQUIREMENTS							DFAS 7900.4-M, Vol. 17	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Forms Creation and Use	17.01.001	D	Deleted: This volume prescribes the use of specific forms; see the DoD Forms Program website at http://www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm. Some DoD Components use their own specific forms in lieu of those prescribed. In many instances, currently-operating disbursing systems generate these forms. These systems need not be modified to incorporate the forms prescribed by this volume. Affected Components may continue to use existing systems and the forms they generate until they all are replaced by a standard DoD disbursing system.		Source: DoDFMR Vol 05, Ch 1; Source Date: 8/1/2010; Source Number: 010103.B	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_015
Treasury Reporting	17.03.001	D	Deleted: The disbursing system should provide the functionality to compare Report Date (the month and year that transactions were entered into the Department of the Treasury's computer system) and Check Issue Date as part of the Comparison of Checks Issued Report function.		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090602.C.2.	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_016

DISBURSING REQUIREMENTS							DFAS 7900.4-M, Vol. 17	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Treasury Reporting	17.03.002	D	Deleted: Check Usage. Make checks payable to the payee stated on the disbursement voucher. Number disbursing vouchers sequentially with the lowest check number used to pay the lowest numbered disbursement voucher or the first name on a payroll. Maintaining this unbroken sequence facilitates check issue auditing and reporting. Automated systems producing disbursing vouchers must contain edit and validation controls ensuring exact information appearing on the vouchers is passed to the check printer.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-35	Source: DoDFMR Vol 05, Ch 11; Source Date: 9/1/2010; Source Number: 110206.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_012
Treasury Reporting	17.03.003	D	Deleted: Automated Disbursement Vouchers. The entry of a check number on automated disbursement vouchers is not required so long as the voucher processing system maintains complete audit trails between disbursement vouchers and hard copy records.		Source: DoDFMR Vol 05, Ch 11; Source Date: 9/1/2010; Source Number: 110206.E	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_013
Treasury Reporting	17.03.004	D	Deleted: Voucher Validation. Validate the voucher by completing the Paid By (or Brief) block with the paying office location, DSSN, and business date of payment, using a typewriter, automated system, or rubber stamp for this purpose. Do not show the geographical location if the disbursing office has a classified address.		Source: DoDFMR Vol 05, Ch 11; Source Date: 9/1/2010; Source Number: 110205.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_011

DISBURSING REQUIREMENTS							DFAS 7900.4-M, Vol. 17	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Treasury Reporting	17.03.005	D	Deleted: Disbursing Officer's Check Issue Reporting and Check Reconciliation. Was the post print verification completed for the check payment listing, checks, and check issue Level 8 data prior to releasing the checks and the check issue data through DCRM to the Department of the Treasury's Check Payment and Reconciliation (CP&R) system? When the check data is balanced, did the DO process automated or manual Level 8 data daily, weekly, or monthly to the Department of the Treasury through the DCRM?		Source: DoDFMR Vol 05, Ch 7; Source Date: 11/1/2009; Source Number: Tbl 7-1, Items 5 and 6	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_014
Treasury Reporting	17.03.006	D	Deleted: Undeliverable Checks. The DO keeps a record of undeliverable checks using DD Form 2658 (Returned and Undeliverable Check/Bond Record), indicating the dates the checks are returned, check numbers, check dates, amounts, payees, voucher numbers, disposition, and dates of disposition. An electronic system is acceptable to record undeliverable checks provided it includes all of the information required on the DD Form 2658 and it is accessible for a 6-year 3-month period.		Source: DoDFMR Vol 05, Ch 8; Source Date: 4/1/2011; Source Number: 080303	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_015

DISBURSING REQUIREMENTS							DFAS 7900.4-M, Vol. 17	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Records Archiving, Reporting and Internal Controls	17.04.002	D	Deleted: DOs report deposit activity in connection with their financial reports. Each disbursing office prepares and submits the detailed deposit activity report formerly required by the respective Component. The net dollar value of these inputs ultimately is given to the Treasury, which also receives detailed reports from each depositary of all SFs 215 and SFs 5515 received from DOs, or issued by depositaries, as appropriate.		Source: DoDFMR Vol 05, Ch 5; Source Date: 12/1/2010; Source Number: 050401.A	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_012
Records Archiving, Reporting and Internal Controls	17.04.003	D	Deleted: Improperly Prepared/Reported Deposit Tickets and Debit Vouchers with Incorrect Date, Voucher Number, and DSSN. Deposit differences may result from preparation errors by the preparing disbursing office or the depositary, depending on where a given SF 215 or SF 5515 is prepared. Specific areas of these documents where proper preparation is most critical include the date, DSSN, voucher number, and amount blocks. Errors in any one or more of these blocks always result in deposit differences. These differences are detectable through daily monitoring of CA $HLINK II. When an error is detected in the DSSN or amount block, the DO or his/her designated representative can request the error be corrected via the “Agency Request Correct Voucher” function under the ALC Reconciler Role in CA$HLINK II.		Source: DoDFMR Vol 05, Ch 5; Source Date: 12/1/2010; Source Number: 050402	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	17.04.004	D	Deleted: The disbursing system shall interface with Defense Check Reconciliation Module (DCRM) so as to provide functionality to review check issue data from the entitlement systems for accuracy, prior to releasing the checks and/or releasing the check issue data to DCRM.		Source: DoDFMR Vol 05, Ch 07; Source Date: 11/1/2009; Source Number: Tbl 7-1, Items 1 and 3	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	17.04.026	D	Deleted: Transaction information is submitted to the Treasury and the agency via the TRS. TRS reports this information to CA$HLINK II (until it is decommissioned), and the information is available in CA $HLINK II after the close of business. The transaction information includes both detailed payment information and summary SF 215 information. Both systems will allow the activity to download the information. DoDFMR Cite Reference changed from 204502.D to 240503.C		Source: DoDFMR Vol 05, Ch 24,; Source Date: 6/1/2011; Source Number: 240503.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Electronic_Commerce_003

DISBURSING REQUIREMENTS							DFAS 7900.4-M, Vol. 17	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Savings Bonds	17.05.005	D	Deleted: Undeliverable or Returned Bonds. When the U.S. Postal Service returns a mailed bond to the FRB, Pittsburgh as undeliverable, the FRB, Pittsburgh sends the savings bond to the applicable DFAS Disbursing Officer (DO) who keeps a record of all bonds returned as undeliverable using an automated equivalent of DD Form 2658 (Returned and Undeliverable Check/Bond Record) following procedures in Chapter 8 of this volume for undeliverable Treasury checks. The record must in include at least the series, denomination, and serial number, and date of the bond; name, address, and SSN of the owner; date of return; disposition; and date of disposition. If the bond is later delivered in person to the purchaser of the bond, obtain the signature of the purchaser on the record. The DO makes every effort and uses all possible sources of information to deliver returned bonds. If delivery still cannot be made, the DO shall keep the bond for a period of 30-days.		Source: DoDFMR Vol 05, Ch 23; Source Date: 10/1/2010; Source Number: 230201	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Treasury_Reporting_015
Electronic Commerce	17.06.001	D	Deleted: Electronic Funds Transfer (EFT). EFT is mandatory within the Department of Defense (DoD). EFT utilizes the Federal Reserve Bank (FRB) and its computer network to deposit funds into the checking or savings account of an individual or business. For guidance on mandatory use of EFT, see Volume 7A, Appendix C (Military Pay); Volume 8, Chapter 1 (Civilian Pay); and Volume 9, Chapter 2 and Chapter 8 (Travel Pay).		Source: DoDFMR Vol 05, Ch 24; Source Date: 6/1/2011; Source Number: 240102	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Electronic_Commerce_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Electronic Commerce	17.06.011	A	**The system shall provide the capability to transmit payment or payroll files to the FRB by electronic file transmission.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240103 Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240102			Disbursing_Electronic_Commerce_005
Electronic Commerce	17.06.012	A	**The system shall provide the capability to process and account for transactions associated with the EZPay Stored Value Cards. For such transactions the system shall generate and populate the Stored Value Card Inventory and Issuance Log and/or allow an authorized user to manually populate required data/ info. This log shall be used to maintain an inventory of card stock on hand and to control the release of cards to the issuing section or individual.**		Source: DoDFMR Vol 05, Ch 17; Source Date: 3/1/2012; Source Number: 170302			Disbursing_Electronic_Commerce_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Electronic Commerce	17.06.013	A	**To support the debt and payment process, the integrated personnel and pay system (process) shall create an out-bound interface file for the exchange service (e.g. Army, Air Force Exchange Service (AAFES)): 1. Frequency: After payroll processing 2. Purpose: Report the amount collected for AAFES debts 3. Scope: Army, Air Force, Navy, Marine Corps, Active, Reserve and Guard Component 4. Content: Member's SSN and name, debt reason, debt recipient, month collected and amount collected 5. Update Requirements: Used by AAFES for debt management and system updates.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 2403			Military_Pay_051
Electronic Commerce	17.06.014	A	**The system shall provide the capability to process Retirement and Insurance Transfer System (RITS) transactions. RITS is a component of the IPAC.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240302			Disbursing_Electronic_Commerce_008
Electronic Commerce	17.06.015	A	**The system shall provide an automated functionality to send/receive financial transactions, data, information and reports to/from the IPAC system.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-07□Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-04				Disbursing_Electronic_Commerce_009

DISBURSING REQUIREMENTS								DFAS 7900.4-M, Vol. 17
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Electronic Commerce	17.06.016	A	**The system shall provide the capability to automatically issue a unique IPAC Document Reference Number (DRN) to each IPAC transaction included into IPAC bulk files. DRN is the equivalent of a U.S. Treasury check number. The system shall have controls preventing transactions having the same DRN.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.C.2			Disbursing_Electronic_Commerce_010
Electronic Commerce	17.06.017	A	**The system shall provide the capability to process and account for the following types of IPAC of transactions: Payment, Collection, Adjustment and Zero Dollar.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.D			Disbursing_Electronic_Commerce_011
Electronic Commerce	17.06.018	A	**The system shall have edits to allow processing from a certified ready to pay file only IPAC transactions that contain all data elements mandated by Treasury's Financial Management Service. The system shall reject all transactions failed the edits.**	Source: I TFM 6-4000; Source Date: 10/27/2011; Source Number: 4025.40	Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.D			Disbursing_Electronic_Commerce_012
Electronic Commerce	17.06.019	A	**The system shall provide the capability to generate electronic records of collection or disbursement vouchers (e.g., DD Form 1131, SF 1080 or SF 1034) for each processed IPAC bill or payment.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.C.4			Disbursing_Electronic_Commerce_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Electronic Commerce	17.06.020	A	**The system shall provide the capability to generate for applicable entitlement systems electronic files containing IPAC transactions processed by Disbursing.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303 Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100402 Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110308			Disbursing_Electronic_Commerce_014
Electronic Commerce	17.06.021	A	**The system shall provide the capability to send files containing IPAC transactions processed by Disbursing back to the entitlement systems of their origins.**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303 Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100402 Source: DoDFMR Vol 05, Ch 11; Source Date: 9/1/2010; Source Number: 110308			Disbursing_Electronic_Commerce_015
Electronic Commerce	17.06.022	A	**The system shall provide the capability to process unidentified IPAC transactions. Such transactions shall be credited or debited to account specified by U.S. Treasury (currently F3885.007)**		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240305.D			Disbursing_Electronic_Commerce_016

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
IPAC Transactions	17.07.003	D	Deleted: A collection or disbursement voucher (e.g., DD Form 1131, SF 1080 (Voucher for Transfer Between Appropriations and/or Funds) or SF 1034 (Public Voucher for Purchases and Services Other than Personal)) shall be prepared for each bill or payment entered in the system and processed through the DO in the same manner as other vouchers except that no check or cash payment is sent or received.		Source: DoDFMR Vol 05, Ch 24; Source Date: 6/1/2011; Source Number: 240303.C.4	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_IPAC_Transactions_002
Certification	17.08.003	D	Deleted: Electronic and Digital Signatures. Electronic and digital signatures adopted by anyone electronically signing or certifying any type of financial document must be:1. Unique to that person;2. Under that person's sole control or custody;3. Linked to the document certified so that if anything on the document is changed, the electronic or digital signature is invalidated; and4. Capable of being verified by a DO.		Source: DoDFMR Vol 05, Ch 1,; Source Date: 8/1/2010; Source Number: 010303.D	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Disbursing_Certifying_Officers_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Offices, Officers and Agents	17.09.001	A	**The system shall provide the capability to setup a Disbursing Office and allow an authorized user to input all necessary info/data. These items include, but not limited to: Disbursing Officer (DO) name, rank and effective date of his/her appointment, Disbursing Station Symbol Number (DSSN), Location of Disbursing Officer(unit identification code, name, and location), the beginning and ending serial number of all blank U.S. Treasury checks on hand within each check range.**		Source: DoDFMR Vol 05, Ch 02; Source Date: 5/1/2012; Source Number: 020104 Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502			Disbursing_Disbursing_Offices_Officers_and_Agents_001
Disbursing Offices, Officers and Agents	17.09.002	A	**The system shall provide the capability for the Disbursing Officer (DO) to create, modify and/or delete system users of the following categories: Disbursing Officer (DO), Settlement Officer, Deputy Disbursing Officer (DDO), Disbursing Agent (DA), Certifying Officer, Collection Agent, Paying Agent, and Cashier.**		Source: DoDFMR Vol 05, Ch 02; Source Date: 5/1/2012; Source Number: 0202			Disbursing_Disbursing_Offices_Officers_and_Agents_002
Disbursing Offices, Officers and Agents	17.09.003	A	**The system shall provide the capability for the Deputy Disbursing Officer (DDO) to create, modify and/or delete system users of the following categories: Paying Agent, Collection Agent and Cashier.**		Source: DoDFMR Vol 05, Ch 02; Source Date: 5/1/2012; Source Number: 0202			Disbursing_Disbursing_Offices_Officers_and_Agents_003
Disbursing Offices, Officers and Agents	17.09.004	A	**The system shall provide the capability to set-up retention periods for different categories of electronic records and archive the records of processed transactions over these periods**		Source: DoDFMR Vol 05, Ch 21; Source Date: 12/1/2010; Source Number: 210102.A			Disbursing_Disbursing_Offices_Officers_and_Agents_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Offices, Officers and Agents	17.09.005	A	**The system shall provide the capability for an authorized user to open a new business day with a particular calendar date for the Disbursing Office, Remote Site or Disbursing Agent. The system shall allow data/info input and processing only when the business day is opened. The system shall have controls allowing to prevent opening of a new business day if another business day is not closed.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190103 Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190104			Disbursing_Disbursing_Offices_Officers_and_Agents_005
Disbursing Offices, Officers and Agents	17.09.006	A	**The system shall provide the capability to allow the Disbursing Officer, deputies, agents, and cashiers to begin their operations only after the business day is opened and all new foreign currency exchange rates are set in the system.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 130401.B			Disbursing_Disbursing_Offices_Officers_and_Agents_006
Disbursing Offices, Officers and Agents	17.09.007	A	**The system shall provide the capability for an authorized user to close the business day of the Disbursing Office, Remote Site or Disbursing Agent and thus prevent generation of transactions, and data/info input, deletion and modification. The system shall have controls allowing to close the business day for the Main Office only after the DD 2657 has been finalized, and for Remote Site and Disbursing Agent only after the DD 2665 have been finalized**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190103 Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190104			Disbursing_Disbursing_Offices_Officers_and_Agents_007

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Disbursing Offices, Officers and Agents	17.09.008	A	**The system shall provide the capability to generate a file to be exported into applicable accounting system containing all transactions processed by Disbursing. The system shall have controls allowing the generation of the file only after DD 2657(daily) or SF 1219 (monthly) are finalized.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 1901			Disbursing_Disbursing_Offices_Officers_and_Agents_008
Disbursing Offices, Officers and Agents	17.09.009	A	**The system shall provide the capability to send to the applicable accounting system a file containing transactions processed by Disbursing**		Source: DoDFMR Vol 04, Ch 01; Source Date: 9/1/2008; Source Number: 010304.C Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190103			Disbursing_Disbursing_Offices_Officers_and_Agents_009
Disbursing Offices, Officers and Agents	17.09.010	A	**The system shall provide the capability to segregate duties of preparation, certification, amendment and payment of a disbursing voucher.**		Source: DoDFMR Vol 05, Ch 01; Source Date: 8/1/2010; Source Number: 010303.B			Disbursing_Disbursing_Offices_Officers_and_Agents_010
Disbursing Offices, Officers and Agents	17.09.011	A	**The system shall provide the capability to support administrative and transferring of accountability sides of a process of relieving Outgoing Disbursing Officer by Incoming DO(s)**		Source: DoDFMR Vol 05, Ch 02; Source Date: 5/1/2012; Source Number: 020202.E			Disbursing_Disbursing_Offices_Officers_and_Agents_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Offices, Officers and Agents	17.09.012	A	**The system shall provide the capability to maintain the accountability of predecessor Disbursing Officers.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190503.C Source: DoDFMR Vol 05, Ch 22; Source Date: 2/1/2011; Source Number: 220101			Disbursing_Disbursing_Offices_Officers_and_Agents_012
Disbursing Offices, Officers and Agents	17.09.013	A	**The system shall provide the capability to support the process of settlement of Disbursing Officer Accounts. The system shall automatically populate in the signature block of all vouchers, financial documents and accountability reports the following, "By (name of settlement officer), settlement officer for (name and DSSN of accountable officer)", when DO is relieved and settlement officer is appointed.**		Source: DoDFMR Vol 05, Ch 22; Source Date: 2/1/2011; Source Number: 2201			Disbursing_Disbursing_Offices_Officers_and_Agents_013
Disbursing Offices, Officers and Agents	17.09.014	A	**The system shall provide the capability to transfer accountability from a predecessor Disbursing Officer to the settlement Officer less any deficiency items.**		Source: DoDFMR Vol 05, Ch 22; Source Date: 2/1/2011; Source Number: 2204			Disbursing_Disbursing_Offices_Officers_and_Agents_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Offices, Officers and Agents	17.09.015	A	**The system shall provide the capability to process transactions accounting for negotiable instruments received by a settlement officer to offset a deficiency in the account of a former DO. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 22; Source Date: 2/1/2011; Source Number: 220401.D			Disbursing_Disbursing_Offices_Officers_and_Agents_015
Disbursing Offices, Officers and Agents	17.09.016	A	**The system shall provide the capability to process transactions accounting for the removal of deficiencies from the accounts of former DOs by collection from the responsible individual. The system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 22; Source Date: 2/1/2011; Source Number: 220402.C			Disbursing_Disbursing_Offices_Officers_and_Agents_016
Disbursing Offices, Officers and Agents	17.09.017	A	**The system shall provide the capability for the authorized user to establish and modify Cash Holding Authority for the Disbursing Officer, Deputy Disbursing Officer, Agents and Cashiers.**		Source: DoDFMR Vol 05, Ch 03; Source Date: 8/1/2011; Source Number: 030104□Source: DoDFMR Vol 05, Ch 03; Source Date: 8/1/2011; Source Number: 030103			Disbursing_Disbursing_Offices_Officers_and_Agents_017

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Offices, Officers and Agents	17.09.018	A	**The system shall provide the capability to notify the Disbursing Officer, Deputy Disbursing Officer, Agents and Cashiers when their Cash Holding Authority limits have been exceeded.**		Source: DoDFMR Vol 05, Ch 03; Source Date: 8/1/2011; Source Number: 030104.B Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050101			Disbursing_Disbursing_Offices_Officers_and_Agents_018
Disbursing Offices, Officers and Agents	17.09.019	A	**The system shall provide the capability to notify the Disbursing Officer when funds advanced to a Deputy, Agent, or Cashier exceed their Cash Holding Authority.**		Source: DoDFMR Vol 05, Ch 03; Source Date: 8/1/2011; Source Number: 030401.B			Disbursing_Disbursing_Offices_Officers_and_Agents_019
Disbursing Offices, Officers and Agents	17.09.020	A	**The system shall provide the capability for an authorized user to establish time limits on the payability (negotiability) of U.S. Treasury checks.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 4/1/2011; Source Number: 080301			Disbursing_Disbursing_Offices_Officers_and_Agents_020
Disbursing Offices, Officers and Agents	17.09.021	A	**The system shall provide the capability to notify an authorized user when numbers of U.S. Treasury checks issued approach 99,99,999. In support of such capability the system shall allow a user to input a check number that would trigger this notification.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070103.E			Disbursing_Disbursing_Offices_Officers_and_Agents_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Offices, Officers and Agents	17.09.022	A	**The system shall provide the automated capability to notify an authorized user about the need to reorder the U.S. Treasury checks when the check stock falls to the 9-month supply-on-hand level. In support of such capability the system shall be able to calculate automatically an average monthly usage of the U.S. Treasury checks based on the Disbursing Office's historical data of the check usage.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070201			Disbursing_Disbursing_Offices_Officers_and_Agents_022
Disbursing Offices, Officers and Agents	17.09.023	A	**The system shall provide the capability for the Disbursing Officer or an authorized user to assign to a deputy operating outside of the main Disbursing Office a range of numbers (serial numbers or inventory control numbers) for U.S. Treasury Checks.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070108 Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070109			Disbursing_Disbursing_Offices_Officers_and_Agents_023
Disbursing Offices, Officers and Agents	17.09.024	A	**The system shall provide the capability to process transactions accounting for funds that are in transit to or from another DSSN, e.g., cash not yet received for which Treasury checks have been issued, mutilated or decomposed currency forwarded to an FRB (or in the case of foreign currency, to the central DO) for which reimbursement has not yet been received, and cash transferred to other DSSNs for which a U.S. Treasury check has not yet been received.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190304.I			Disbursing_Disbursing_Offices_Officers_and_Agents_024

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Disbursing Offices, Officers and Agents	17.09.025	A	**The system shall have controls preventing the Disbursing Officer, deputies, and agents to process payment transactions that they have personally certified.**		Source: DoDFMR Vol 05, Ch 33; Source Date: 8/1/2010; Source Number: 330205			Disbursing_Disbursing_Offices_Officers_and_Agents_025
Disbursing Offices, Officers and Agents	17.09.026	A	**The system shall provide an authorized user with a capability to electronically sign and certify individual vouchers/payment records or summary vouchers/ready-to-pay files.**		Source: DoDFMR Vol 05, Ch 33; Source Date: 8/1/2010; Source Number: 330703			Disbursing_Disbursing_Offices_Officers_and_Agents_026
Disbursing Offices, Officers and Agents	17.09.027	A	**The system shall provide the capability to electronically certify or digitally sign any type of financial document. Electronic and digital signatures must be: 1) Unique to that person 2) Under that person's sole control or custody 3) Linked to the documen**		Source: DoDFMR Vol 05, Ch 01; Source Date: 8/1/2010; Source Number: 010303			Disbursing_Disbursing_Offices_Officers_and_Agents_027
Disbursing Offices, Officers and Agents	17.09.028	A	**The system shall provide the capability to process and account for imprest funds transactions.**		Source: DoDFMR Vol 05, Ch 02; Source Date: 5/1/2012; Source Number: 0207			Disbursing_Disbursing_Offices_Officers_and_Agents_028
Disbursing Offices, Officers and Agents	17.09.029	A	**The system shall provide the capability to generate the exact replicas of all applicable to disbursing operations forms listed on the DoD Forms Program website. The system shall have the capability to automatically populate the forms and where applicable allow an authorized user manual data/info input.**		Source: DoDFMR Vol 05, Ch 01; Source Date: 8/1/2010; Source Number:			Disbursing_Disbursing_Offices_Officers_and_Agents_029

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deposit and Transfer of Public Funds	17.10.001	A	**The system shall provide the capability to process transactions accounting for deposit of financial items and instruments. In support of such transaction the system shall generate and populate SF 215 (Deposit Ticket), and/or allow an authorized user to input data into all the applicable fields.**	Source: I TFM 5-3000; Source Date: 3/1/2008; Source Number: 3010	Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 0503			Disbursing_Deposit_and_Transfer_of_Public_Funds_001
Deposit and Transfer of Public Funds	17.10.002	A	**The system shall provide the capability to process transactions accounting for deposit of the following manually processed financial instruments: (1) U.S. Treasury checks and (2) Other negotiable instruments (e.g. personal checks, money orders, travelers checks, credit union share drafts and corporate checks) (3) Cash. In support of such transactions the system shall generate and/or populate a separate SF 215 (Deposit Ticket) for each group of the financial instruments.**	Source: I TFM 5-2000; Source Date: 10/4/2001; Source Number: 2035	Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050202			Disbursing_Deposit_and_Transfer_of_Public_Funds_002
Deposit and Transfer of Public Funds	17.10.003	A	**The system shall provide the capability to establish, maintain and update a status of an SF 215 (Deposit Ticket), to one of the following: undeposited, deposited and confirmed.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050301.B Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 130307			Disbursing_Deposit_and_Transfer_of_Public_Funds_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Deposit and Transfer of Public Funds	17.10.004	A	**The system shall provide the capability to process transactions accounting for checks deposited electronically either through Paper Check Conversion Over the Counter (PCC OTC) or OTCnet Check Capture. The system shall be directly interfaced with or have file upload/download capabilities to/from PCC-OTC or OTCnet Check Capture systems. In support of such transactions the system shall generate and populate SF 215 (Deposit Tickets) and/or allow an authorized user to populate all applicable fields.**	Source: Green Book Ch 7; Source Date: 5/1/2007; Source Number: 7-8	Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240703 Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 2408			Disbursing_Deposit_and_Transfer_of_Public_Funds_004
Deposit and Transfer of Public Funds	17.10.005	A	**The system shall provide the capability to reconcile automatically the listing of Deposit Tickets and Debit Vouchers imported from Ca$hLink II against DT/DV recorded in the system and generate a report of mismatches.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050401.D			Disbursing_Deposit_and_Transfer_of_Public_Funds_005
Deposit and Transfer of Public Funds	17.10.006	A	**The system shall provide the capability to process a reversal of a deposit transaction. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate applicable fields.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050403.C			Disbursing_Deposit_and_Transfer_of_Public_Funds_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deposit and Transfer of Public Funds	17.10.007	A	**The system shall provide the capability for both an automated processing of or manual input of data for two types of a SF 5515: (1) received from the U.S. Treasury. These SFs 5515 are generally prepared only by depositaries as adjustments to erroneous amounts on SFs 215 and SFs 5515 to return negotiable instruments that are dishonored, or to adjust SFs 215 for counterfeit currency. All SFs 5515s prepared by depositaries are reported automatically to Treasury through CA$HLINK II. The depositary sends memorandum and confirmed copies of the SFs 5515 and supporting documents to the DO for recording and reporting. (2) received from the Federal Reserve Bank for electronic payments processed from a payment file.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050404			Disbursing_Deposit_and_Transfer_of_Public_Funds_007
Deposit and Transfer of Public Funds	17.10.008	A	**The system shall provide the capability to process transactions accounting for reversing the SF 5515 received from a financial institution. In support of such transaction the system shall generate and populate an SF 5515 (Debit Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050302			Disbursing_Deposit_and_Transfer_of_Public_Funds_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Deposit and Transfer of Public Funds	17.10.009	A	**The system shall provide the capability to process transactions accounting for shipment of funds. In support of such transactions the system shall generate and populate the DD 165 (Shipment of Funds), and/or allow an authorized user to input data into applicable fields on the form. The DD Form 165 is required for any shipment containing coin or currency regardless of amount including mutilated currency and unfit coins (U.S. and foreign).**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050501 Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050502			Disbursing_Deposit_and_Transfer_of_Public_Funds_009
Deposit and Transfer of Public Funds	17.10.010	A	**The system shall provide the automated capability to reconcile recorded deposit and collection transaction data with data residing in U.S. Treasury government wide financial systems (e.g. CA$HLINK II, TRS). In support of such function the system shall have the capabilities to: (1) import applicable reports from U.S. Treasury government wide financial system (2) identify differences/mismatches/discrepancies (3) provide functionality for their resolutions.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-07	Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 2410			Disbursing_Deposit_and_Transfer_of_Public_Funds_010
Deposit and Transfer of Public Funds	17.10.011	A	**The system shall provide the capability to generate and populate a Deposit Activity Report, and/or allow an authorized user to input data/info into all applicable fields.**		Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050406			Disbursing_Deposit_and_Transfer_of_Public_Funds_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.001	A	**The system shall provide the capability to process U.S. Treasury Check payments.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070101			Disbursing_U.S._Treasury_Checks_001
U.S. Treasury Checks	17.11.002	A	**The system shall provide the capability to generate U.S. Treasury check print file(s) from: (1) certified ready to pay files received from an entitlement system and (2) payments generated internally by the Disbursing Office. In support of such capability**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.B.4.c□Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110306.C□Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070303□Source: DoDFMR Vol 05,			Disbursing_U.S._Treasury_Checks_002
U.S. Treasury Checks	17.11.003	A	**The system shall provide the capability to generate a check print file for payroll payments several days prior to the scheduled pay day to ensure timely delivery of checks to designated payees. In support of such capability the system shall allow an authorized user to set a number of business days preceding the pay day for triggering a generation of the check print file.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070105.B			Disbursing_U.S._Treasury_Checks_003
U.S. Treasury Checks	17.11.004	A	**The system must provide automated functionality to generate one bulk check payment print file regardless of payee type (employee or vendor).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-34				Disbursing_U.S._Treasury_Checks_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.005	A	**The system shall have controls preventing a Disbursing Agent from issuing U.S. Treasury Checks.**		Source: DoDFMR Vol 05, Ch 02; Source Date: 5/1/2012; Source Number: 020205.B			Disbursing_U.S._Treasury_Checks_005
U.S. Treasury Checks	17.11.006	A	**The system shall have controls preventing issuance of U.S. Treasury check made payable to "cash".**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070105.A			Disbursing_U.S._Treasury_Checks_006
U.S. Treasury Checks	17.11.007	A	**The system shall provide the capability, when security regulations require, to not show on exchange-for-cash checks the name of the remitter or reference any invoices.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070502			Disbursing_U.S._Treasury_Checks_007
U.S. Treasury Checks	17.11.008	A	**The system shall provide the capability to generate and populate the Blank Check Control Log, and/or allow an authorized user to input data into all applicable fields. This log is used for maintaining a perpetual inventory of un-numbered and pre-numbered U.S. Treasury check stocks on hand, controlling the receipt and release of checks and recording of lost or stolen checks.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070108 Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070110			Disbursing_U.S._Treasury_Checks_008
U.S. Treasury Checks	17.11.009	A	**The system shall provide the capability to permit the Blank Check Control Log to be used to control issuance and return of checks between the DO and sites external to the disbursing office where the checks are prepared.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070109			Disbursing_U.S._Treasury_Checks_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.010	A	**The system shall provide the capability to register transactions accounting for issuance of the U.S. Treasury checks. In support of such capability the system shall generate and populate a Record of Checks Issued.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070305			Disbursing_U.S._Treasury_Checks_010
U.S. Treasury Checks	17.11.011	A	**The system shall provide the capability to issue the U.S. Treasury checks in strict numerical sequence within each series.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070301			Disbursing_U.S._Treasury_Checks_011
U.S. Treasury Checks	17.11.012	A	**The system shall provide the capability to assign a unique 8-digit check number to each record of the check print file when making payments with unnumbered check stock.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070103.C□Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070103.F			Disbursing_U.S._Treasury_Checks_012
U.S. Treasury Checks	17.11.013	A	**The system shall have capability to prevent issuance of a the US Treasury check for the amount more than $99,999,999.99. When such situation occurs the system shall have the capability to issue a sufficient number of the US Treasury checks equal to the total required amount if the amount exceeds $99,999,999.99.**	Source: I TFM 4-2000; Source Date: 2/9/1998; Source Number: 2020.40	Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070301			Disbursing_U.S._Treasury_Checks_013
U.S. Treasury Checks	17.11.014	A	**The system shall provide the capability to create a print file for the Emergency Check Stock and allow an authorized user to set a range of check serial numbers in the 90-99 million range.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070204			Disbursing_U.S._Treasury_Checks_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.015	A	**The system shall provide the capability to run verification of a check print file against original sources of the records included in the file: certified pending payment files and individual certified payment transactions generated internally by the Disbursing Office. If any mismatches are identified the system shall (1) preclude check print file from been sent to check printing system (2) generate report of all identified mismatches (3) notify an authorized user so an appropriate course of actions can be determined**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110306.C			Disbursing_U.S._Treasury_Checks_015
U.S. Treasury Checks	17.11.016	A	**The system shall provide the capability for an authorized user to generate an exchange for cash U.S. Treasury check for the following purposes: a)exchange transaction for an eligible individual b)advancing funds to a deputy, agent, or cashier c) obtaining operating or accommodation cash by DO and Deputy DO d)remitting collections for the sale of postal money orders to the U.S. Post Office e)remitting collections for personal messages of military personnel to Western Union, inscribed to "Western Union" In support of such transactions the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 0705			Disbursing_U.S._Treasury_Checks_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.017	A	**The system shall provide the capability to process returned to the Disbursing Officer exchange-for-cash checks which were originally issued only as advances of funds to deputies, agents, and/or cashiers. The system shall prevent recording of these checks as canceled. The system also shall have edits preventing processing of exchange-for-cash checks which were originally issued for all other purposes.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070504			Disbursing_U.S._Treasury_Checks_017
U.S. Treasury Checks	17.11.018	A	**The system shall have controls to prevent the reissuance to an individual of an exchange-for-cash check that has been lost, stolen or destroyed prior to the receipt of credit from Treasury for the original check.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070505.A			Disbursing_U.S._Treasury_Checks_018
U.S. Treasury Checks	17.11.019	A	**The system shall provide the capability for an authorized user to prepare a SF 1080 (No-Check-Drawn) to transfer the credit from Unavailable Check Cancellations and Overpayments, Suspense, **F3880, to offset the loss of funds in the DOs accountability whe**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070505.B			Disbursing_U.S._Treasury_Checks_019

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
U.S. Treasury Checks	17.11.020	A	**The system shall provide the capability to generate, populate, and/or allow an authorized user to input data to all applicable fields for the SF 1184 (Unavailable Check Cancellation) and to record all transactions that are generated for purpose of correction of serial number for submission to Treasury to correct a duplicate check number issued to an entitled payee.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070601			Disbursing_U.S._Treasury_Checks_020
U.S. Treasury Checks	17.11.021	A	**The system shall provide the capability for a user to process correcting entries on the SF 1179 when incorrect check issue information has been reported to the Department of the Treasury and identified on FMS Form 5206.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070602.A			Disbursing_U.S._Treasury_Checks_021
U.S. Treasury Checks	17.11.022	A	**The system shall provide the capability to issue a supplemental U.S. Treasury Check, if the Disbursing Officer receives a valid claim from a payee for an underpayment of $1 or less.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070602.B			Disbursing_U.S._Treasury_Checks_022
U.S. Treasury Checks	17.11.023	A	**The system shall provide the capability to process transactions accounting for recording and resolving U.S. Treasury check issue overdrafts.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070603			Disbursing_U.S._Treasury_Checks_023

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.024	A	**The system shall provide the capability to process transactions accounting for check issue overdrafts discovered after submission of financial reports to Treasury. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070603.E			Disbursing_U.S._Treasury_Checks_024
U.S. Treasury Checks	17.11.025	A	**The system shall provide the capability to process the resolution of the check overdraft issues using one of three methods: 1) By collection supported by an OF 1017-G (Journal Voucher) 2) By Supplemental Charge to Appropriation and supported by SF 1034 (or a one-sided SF 1080) or 3) By Supplemental Charge to Military Pay supported by an SF 1034 (or one-sided SF 1081)**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070603.F			Disbursing_U.S._Treasury_Checks_025
U.S. Treasury Checks	17.11.026	A	**The system shall provide the capability to process transactions accounting for recording and resolving U.S. Treasury check issue underdrafts.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070604			Disbursing_U.S._Treasury_Checks_026
U.S. Treasury Checks	17.11.027	A	**The system shall provide the capability to record valid check issue underdrafts through the preparation of a DD Form 1131 giving credit for the value of the underdraft to deposit fund "Accounts Payable, Check Issue Underdrafts"**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070604.A			Disbursing_U.S._Treasury_Checks_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.028	A	**The system shall provide the capability to resolve check issue underdrafts by issuing a Supplemental Check. In support of such transaction the system shall generate and populate, or allow an authorized user populate an SF 1034 charging "Accounts Payable - Check Issue Underdrafts, fund account **X6999" and a check shall be drawn in favor of the original payee.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070604.E.1			Disbursing_U.S._Treasury_Checks_028
U.S. Treasury Checks	17.11.029	A	**The system shall provide the capability to resolve check issue underdraft by a By Credit to an Appropriation. In support of such capability the system shall generate and populate or allow an authorized user populate the DD Form 1131 and charge "Accounts Payable - Check Issue Underdrafts, fund account **X6999" and credit the appropriation charged on the original payment voucher**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070604.E.2			Disbursing_U.S._Treasury_Checks_029
U.S. Treasury Checks	17.11.030	A	**The system shall provide the capability to process transactions accounting for a check issue discrepancy of $1.01 or more for any prior month or current months check issue errors that are detected by the disbursing office less than 1 year after the month**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070605.B			Disbursing_U.S._Treasury_Checks_030
U.S. Treasury Checks	17.11.031	A	**The system shall prevent the reporting of adjustments to the Treasury of overpayments by US Treasury check for amounts less than $1.00.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070605.A			Disbursing_U.S._Treasury_Checks_031

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.032	A	**The system shall prevent the reporting of adjustments to the Treasury of underpayments by US Treasury checks for amounts less than $1.00 unless a supplemental check is issued.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070605.A			Disbursing_U.S._Treasury_Checks_032
U.S. Treasury Checks	17.11.033	A	**The system shall provide the capability to process spoiled U.S. Treasury checks. Checks spoiled during the check issue process fall into two categories: (1) not reported to U.S. Treasury (2) reported to U.S. Treasury as issued with a dollar value greater than zero.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080201			Disbursing_U.S._Treasury_Checks_033
U.S. Treasury Checks	17.11.034	A	**The system shall provide the capability to generate and populate Record of Spoiled Checks. This record must include the original spoiled check number and date; the original voucher number; the replacement check number and date; the voucher number of SF 1098 or recertified payment, whichever is applicable; the payee; and the amount of payment.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080201.D			Disbursing_U.S._Treasury_Checks_034
U.S. Treasury Checks	17.11.035	A	**The system shall provide the capability to generate and populate the Certificate of Destruction, and/or allow an authorized user to input all applicable/required data/info. It is used to document the destruction of the spoiled checks.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080201.E.1			Disbursing_U.S._Treasury_Checks_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.036	A	**The system provide the capability to process voided U.S. Treasury checks. In support of such capability the system shall allow to distinguish between following categories of checks : (1) checks that are misprinted or mutilated during the issue process or are determined not to be proper payments, and have not been reported as check issues with a dollar amount greater than zero (2) destroyed unused checks (3) lost or stolen blank checks.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080202			Disbursing_U.S._Treasury_Checks_036
U.S. Treasury Checks	17.11.037	A	**The system shall provide the capability to process transactions accounting for returned and undelivered U.S. Treasury checks and bonds. In support of such transactions the system shall generate and populate the DD Form 2658 (Returned and Undeliverable Check/Bond Record) and/or allow an authorized user to input data/info into the applicable fields.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080303			Disbursing_U.S._Treasury_Checks_037
U.S. Treasury Checks	17.11.038	A	**The system shall notify an authorized user when the DD Form 2658 contains records of undelivered U.S. Treasury checks that have not been further processed with a date of return greater than 3 days.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080303.B			Disbursing_U.S._Treasury_Checks_038
U.S. Treasury Checks	17.11.039	A	**The system shall provide the capability to send an electronic record of the DD Form 2658 to the appropriate entitlement area regarding the receipt of a returned check or bond.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080303			Disbursing_U.S._Treasury_Checks_039

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.040	A	**The system shall provide the capability to process transactions accounting for canceled and undelivered U.S. Treasury checks. In support of such transaction the system shall generate and populate SF 1098 (Schedule of Canceled or Undelivered Checks), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080304.A			Disbursing_U.S._Treasury_Checks_040
U.S. Treasury Checks	17.11.041	A	**The system shall provide the capability to generate and populate a report showing a status of the Disbursing Officer suspense accounts (**F3875, **F3880,etc)**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080304.B Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080410.E			Disbursing_U.S._Treasury_Checks_041
U.S. Treasury Checks	17.11.042	A	**The system shall provide the capability to process transactions accounting for issuance of recertified U.S. Treasury checks. For recording such transaction the system shall generate, populate the DD Form 2662 (Recertified Payment Register), and/or allow an authorized user to input data/info to the applicable fields. DD 2662 provides a cross-reference and control over unavailable check cancellations and issuance of recertified check payments.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080402			Disbursing_U.S._Treasury_Checks_042

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.043	A	**The system shall provide the capability to process transactions accounting for unavailable check cancellations In support if such transactions the system shall generate and populate an SF 1184 (Unavailable Check Cancellation), and/or allow an authorized user to input data/info into all applicable fields. The SF 1184 is used to stop payment, obtain photocopies, or check the payment status of unavailable U.S. Treasury checks.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080403			Disbursing_U.S._Treasury_Checks_043
U.S. Treasury Checks	17.11.044	A	**The system shall provide the capability to create daily an electronic media file containing SF 1184 (Unavailable Check Cancellation (UCC)) and upload it into the Defense Check Reconciliation Module (DCRM) Unavailable Check Cancellation (UCC) subsystem. This subsystem transfers SF 1184 records to the U.S. Treasury biweekly.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080404			Disbursing_U.S._Treasury_Checks_044
U.S. Treasury Checks	17.11.045	A	**The system shall support manual or automated processing of received the Daily Advice of Status (DAS). U.S. Treasury issues DAS on every SF 1184 (Unavailable Check Cancellation (UCC)) received from a disbursing office.**	Source: I TFM 4-7000; Source Date: 8/1/2007; Source Number: 7045.20.c	Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080407			Disbursing_U.S._Treasury_Checks_045

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.046	A	**The system shall provide the capability to process transactions accounting for the credit or charge to budget clearing account **F3880 (Unavailable Check Cancellations and Overpayments (Suspense)). In support of such transactions the system shall process automatically an electronic record of an SF 1081 (Voucher and Schedule of Withdrawals and Credits) received from the U.S. Treasury or allow an authorized user to input this data/info manually.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080410.A			Disbursing_U.S._Treasury_Checks_046
U.S. Treasury Checks	17.11.047	A	**The system shall provide the capability to process transaction accounting for canceled unavailable U.S. Treasury check that is negotiated by a financial institution after cancellation by Treasury. In support of such transaction the system shall automatically process an electronic record of an SF 1081, received from the U.S. Treasury, reversing the credit to **F3880 or other account designated by Treasury or allow manual input of the data/info from the SF 1081.**	Source: I TFM 4-7000; Source Date: 8/1/2007; Source Number: 7050.30	Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080410.A.2			Disbursing_U.S._Treasury_Checks_047
U.S. Treasury Checks	17.11.048	A	**The system shall provide the capability to process transactions accounting for clearance of the credit or charge from the DOs **F3880 (Unavailable Check Cancellations and Overpayments (Suspense)) account, returning the funds to the appropriation charged o**	Source: I TFM 4-7000; Source Date: 8/1/2007; Source Number: 7050.35	Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080410.B			Disbursing_U.S._Treasury_Checks_048

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.049	A	**The system shall provide the capability to process transactions accounting for limited playability check cancellation. In support of such capability the system shall automatically process electronic records of received an SF 1081(Voucher and Schedule of Withdrawals and Credits) or allow manual input of this data/info. U.S. Treasury sends limited payability cancellation credits monthly with an SF 1081 and a listing of checks canceled; the listing will include identifying information for the checks canceled. Where possible, Treasury sends the proceeds of these canceled checks through the GOALS II/IPAC system; the transmission will include any detailed identifying information provided in the original check issue data submission.**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080504			Disbursing_U.S._Treasury_Checks_049

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
U.S. Treasury Checks	17.11.050	A	**The system in support of processing Claims of Nonpayment of the Underlying Obligation by the U.S. Treasury checks shall provide the capability for a user to: a) verify that the original check was either mass canceled or canceled under limited payability b) verify that credit for the check was received from Treasury and transferred by the accounting office to the original appropriation charged when the check was issued c)verify that the original check was not spoiled or voided and reissued using a check bearing another serial number d) verify that the original check was not previously replaced by a recertified payment check**		Source: DoDFMR Vol 05, Ch 08; Source Date: 4/1/2011; Source Number: 080508			Disbursing_U.S._Treasury_Checks_050

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Check Issue Reconciliation and Reporting	17.12.001	A	**The system shall provide the capability to transmit a file containing U.S. Treasury check issue data in the Level 8 format to the U.S. Treasury for update to the Treasury Check Information System (TCIS). In support of such capability the system shall be interfaced with or have file upload/download capability to/from Defense Check Reconciliation Module (DCRM). The Department of Defense (DoD) uses DCRM as a management control and reporting system for U.S. Treasury checks issued by the DoD for direct submission of the check issue detail to the Treasury. The DCRM sends the check issue file via the Treasury's preferred method of transmission, Connect: Direct, an encrypted electronic host-to-host file**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090102			Disbursing_Check_Issue_Reconciliation_and_Reporting_001
Check Issue Reconciliation and Reporting	17.12.002	A	**The system shall provide the capability to create electronic media file with U.S. Treasury check issue data and upload it into the Defense Check Reconciliation Module (DCRM).**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090102			Disbursing_Check_Issue_Reconciliation_and_Reporting_002
Check Issue Reconciliation and Reporting	17.12.003	A	**The system shall provide an automated capability to update status of each check payment submitted through DCRM. In support of such capability the system shall import confirmation/processing reports from DCRM.**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090102			Disbursing_Check_Issue_Reconciliation_and_Reporting_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Check Issue Reconciliation and Reporting	17.12.004	A	**The system shall provide the capability to generate and populate SF 1179 (Month-End Check Issue Summary), and/or allow an authorized user to populate all the applicable fields. This report summarizes the total dollar amount of the current month checks iss**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 0902			Disbursing_Check_Issue_Reconciliation_and_Reporting_004
Check Issue Reconciliation and Reporting	17.12.005	A	**The system shall support check issue reconciliation process. It shall allow to identify check issue/reporting discrepancies by importing/inputting data/info either from U.S. Treasury's Comparison of Checks Issued Report or DCRM two-part check issue balancing report called the SF 1219 Statement of Accountability to DCRM Check Issues Reported. The system as well shall provide the capability to clear the identified discrepancies.**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090602□Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090601			Disbursing_Check_Issue_Reconciliation_and_Reporting_005
Check Issue Reconciliation and Reporting	17.12.006	A	**The system shall provide the capability to process transactions accounting for check issue discrepancies that were identified after 12 months from a check issue date, the period of its negotiability. In support of such transactions the system shall generate populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090303.B			Disbursing_Check_Issue_Reconciliation_and_Reporting_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Check Issue Reconciliation and Reporting	17.12.007	A	**The system shall provide the capability to process transaction accounting for check issue discrepancy identified by the U.S. Treasury after check has been negotiated. In support of such functionality the system shall have in place an automatic or manual processing of received FMS Form 5206 (Advice of Check Issue Discrepancy). The form is computer-generated and contains a complete description of the discrepancy. The Treasury furnishes three copies of the form and a copy of the check referenced on it to the DO, who is responsible for making the required adjustment. The form is a correcting entry and changes the amount reported on the check issue report to the actual amount on the face of the check.**	Source: I TFM 4-6000; Source Date: 12/1/2001; Source Number: 6045.10	Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070602 Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090302			Disbursing_Check_Issue_Reconciliation_and_Reporting_007
Check Issue Reconciliation and Reporting	17.12.008	A	**The system shall provide the capability to summarize net dollar amount adjustments to prior months U.S. Treasury check issued. In support of such capability the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 09; Source Date: 11/1/2010; Source Number: 090304.A			Disbursing_Check_Issue_Reconciliation_and_Reporting_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Check Issue Reconciliation and Reporting	17.12.009	A	**The system shall provide the capability to repform a post-print verification of a check payment listing, checks, and check issue Level 8 data prior to releasing the checks and the check issue data through Defense Check Reconciliation Module (DCRM) to the**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: Table 7-1			Disbursing_Check_Issue_Reconciliation_and_Reporting_009
Collections	17.13.001	A	**The system shall provide the capability to process and account for collection transactions of the following financial instruments: (1) US Currency and Coins (2) Foreign Currency and Coins (3) Money orders (4) Returned Electronic Funds Transfer payments**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100202.C□Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100405□Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100103□Source: DoDFMR Vol 05, Ch 12			Disbursing_Collections_001
Collections	17.13.002	A	**The system shall provide the capability to process and separately account for the following types of collections: Receipt, Reimbursement and Refund.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 1001			Disbursing_Collections_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Collections	17.13.003	A	**The system shall provide the capability to process and account for two types of refunds: (1) Collection - supported by the DD Form 1131 with a positive amount using the same accounting classification as the one on the original disbursement voucher. (2) Negative Disbursement - supported by applicable disbursement voucher with offsets (bracketed) amounts, and considered as reductions in disbursements rather than collections**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100103			Disbursing_Collections_003
Collections	17.13.004	A	**The system shall provide the capability process transactions accounting for vouchered collections. In support of such transactions the system shall generate and populate DD Form 1131 (Collection Voucher), and/or allow an authorized user to input data/info in applicable fields.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100507.A			Disbursing_Collections_004
Collections	17.13.005	A	**The system shall provide the capability to generate and populate the DD Form 2659 (Collection) Voucher Control Log, and/or allow an authorized user to input data/info into the applicable fields. The DD 2659 summarizes daily collection transactions and maintains perpetual inventory of voucher numbers.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100405			Disbursing_Collections_005
Collections	17.13.006	A	**The system shall provide the capability to assign collection voucher numbers consecutively starting at the beginning of each fiscal year.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100502			Disbursing_Collections_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Collections	17.13.007	A	**The system shall provide the capability for the Disbursing Officer to assign a range of numbers of Collection vouchers to deputies, agents and cashiers operating outside of the main Disbursing Office.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100405			Disbursing_Collections_007
Collections	17.13.008	A	**The system shall provide the capability for an authorized user to electronically validate a collection voucher.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100301.C			Disbursing_Collections_008
Collections	17.13.009	A	**The system shall have edits to ensure that a collection voucher created internally in the disbursing office contains all required data/info to include accounting classification, otherwise it shall not be available to a cashier, agent or another authorized user to process the collection.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100501.A			Disbursing_Collections_009
Collections	17.13.010	A	**The system shall provide the capability for a cashier, agent or another authorized user, to reject a collection voucher back to its originator for a correction if it fails verification edits or contains incorrect data/info.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100501.A			Disbursing_Collections_010
Collections	17.13.011	A	**The system shall provide the capability to receive from an entitlement system and process a ready to collect file containing collection transactions**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100201			Disbursing_Collections_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Collections	17.13.012	A	**The system shall have edits to ensure that individual collection transactions included into the ready to collect file received from an entitlement system contain all required data/info, to include accounting classification. The system shall allow further processing of only transactions that passed all the edits and automatically reject the ones that failed them.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100501.A			Disbursing_Collections_012
Collections	17.13.013	A	**The system shall provide the capability to generate for each applicable entitlement system a collection reject file containing transactions rejected from an original collection file received from such system.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100501.A			Disbursing_Collections_013
Collections	17.13.014	A	**The system shall provide the capability to send collection reject files back to the applicable entitlement system and individual rejected collection transactions back to their originator if the transaction was generated internally by the disbursing office.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100501.A			Disbursing_Collections_014
Collections	17.13.015	A	**The system shall provide the capability to generate for the applicable entitlement systems post collection files containing collection transactions processed by Disbursing.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100402			Disbursing_Collections_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Collections	17.13.016	A	**The system shall provide the capability to process transactions accounting for collection of unidentified remittances into the appropriate budget clearing account or deposit fund. For such transaction the system shall generate and populate the DD Form 1131 (Collection Voucher), and/or allow a user to populate all the applicable fields. Upon determining the proper accounting classification, the system shall allow to generate an SF 1081(Voucher and Schedule of Withdrawals and Credits) to charge the appropriate budget clearing account or deposit fund and credit the proper appropriation or fund.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100201.A.2			Disbursing_Collections_016
Collections	17.13.017	A	**The system shall provide the capability to process transactions accounting for unvouchered collections (dishonored checks cashed, losses of funds, etc.). In support of such transactions the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to input data into all applicable fields.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100201.B			Disbursing_Collections_017

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Collections	17.13.018	A	**The system shall provide the capability to process transactions accounting for collections for other agencies. In support of such transactions the system shall generate and populate DD Form 1131 (Collection Voucher), and or allow and authorized user to populate all the applicable fields. If the accounting classification cannot be immediately determined the collection should be processed it into applicable budget clearing or deposit fund accounts. The system shall have edits preventing processing of this transaction as TFO. Upon determining the correct accounting classification, the system shall generate an SF 1080 (TFO) to clear the suspense account.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100403			Disbursing_Collections_018
Collections	17.13.019	A	**The system shall provide the capability for an authorized user to process overages of funds.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100404			Disbursing_Collections_019
Collections	17.13.020	A	**The system shall provide the capability to process collections of Overpayments and Underpayments by $10 or less. For overpayment of such amount the system shall generate and populate the DD Form 1131(Collection Voucher), and/or allow an authorized user to**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100406			Disbursing_Collections_020

DISBURSING REQUIREMENTS								DFAS 7900.4-M, Vol. 17
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Collections	17.13.021	A	**The system shall provide the capability to process a transaction/voucher that is used simultaneously for both a disbursement and collection (SF 1081, SF 1080, etc) as a disbursement transaction/voucher.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100505			Disbursing_Collections_021
Collections	17.13.022	A	**The system shall be provide the capability to process transactions supported by the DD Form 707 (Report of Deposit) received from commissaries.**		Source: DoDFMR Vol 05, Ch 10; Source Date: 9/1/2011; Source Number: 100507.D			Disbursing_Collections_022
Disbursements	17.14.001	A	**The system shall provide the capability to process and account for disbursing transactions. For each disbursing transaction the system shall generate and populate, and or allow an authorized person to populate all applicable fields of the following disbursing vouchers: (1) an SF 1034 (Public Voucher for Purchases and Services Other Than Personal) (2) an SF 1080 (Voucher for Transfers Between Appropriations and/or Funds) (3) an SF 1081 (Voucher and Schedule of Withdrawals and Credits) (4) SF 44 (Purchase Order-Invoice-Voucher). The system shall have edits allowing to ensure that each disbursing voucher contains all required essential data elements.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110101□Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.B			Disbursing_Disbursements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.002	A	**The system shall provide the capability to process and account for the following types of disbursements: (1) EFT (2) International Treasury Services (ITS.gov) for foreign payments (3) U.S. Treasury check (4) Cash (5) No check/voucher for transfer (6) Limited Depositary Check**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.B.4			Disbursing_Disbursements_002
Disbursements	17.14.003	A	**The system shall provide the capability to generate and populate the DD Form 2659 (Disbursement) Voucher Control Log, and/or allow an authorized user to input data/info into applicable fields. The DD 2659 summarizes daily disbursement transactions and maintains perpetual inventory of voucher numbers assigned for each disbursement voucher received or prepared in the disbursing office**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110302□Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110301			Disbursing_Disbursements_003
Disbursements	17.14.004	A	**The system shall provide the capability for the Disbursing Officer to assign a range of numbers of Disbursing vouchers to deputies, agents and cashiers operating outside of the main Disbursing Office.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110302			Disbursing_Disbursements_004
Disbursements	17.14.005	A	**The system shall provide the capability to receive and process from entitlement systems certified ready to pay files containing payment transactions.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110102			Disbursing_Disbursements_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.006	A	**The system when processing a ready to pay file received from an entitlement system shall have the following edits: (1) allowing the file to be further processed only if it has been properly certified. Otherwise the system shall rejected the file and send notification to the entitlement system. (2) allowing to reject from the certified ready to pay file individual transactions if : a) the following data elements are missing: Voucher Heading and Date, Accounting Classification, Amount to be Disbursed, Method of Disbursement, Payee Name and Taxpayer Identification Number (TIN)(if payee is a person) b) each charge to an appropriation or fund is coded with an incomplete accounting classification c) a sum of the accounting lines does not match total amount to be disbursed.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210			Disbursing_Disbursements_006
Disbursements	17.14.007	A	**The system shall have edits to ensure that the certified ready to pay files for payroll payments are in a PPD format for Electronic Funds Transfers.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-25				Disbursing_Disbursements_007
Disbursements	17.14.008	A	**The system shall have edits to ensure that the certified ready to pay files for vendor payments are in a CTX format for Electronic Funds Transfers.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-26				Disbursing_Disbursements_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.009	A	**The system shall provide the capability to generate reject files for each applicable entitlement system. The file shall contain transactions rejected from a certified ready to pay file due to failing the system's validation edits. The system shall produce for each reject file a listing of included transactions.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.A			Disbursing_Disbursements_009
Disbursements	17.14.010	A	**The system shall reject from certified ready to pay file Electronic Funds Transfer payment records that exceeds the maximum amount of $99,999,999.99.**	Source: I TFM 4-2000; Source Date: 2/9/1998; Source Number: 2020.40				Disbursing_Disbursements_010
Disbursements	17.14.011	A	**The system shall provide the capability to send a reject file back to the respective entitlement system. The reject file contains transactions rejected by disbursing from a validated certified ready to pay file.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.A.2			Disbursing_Disbursements_011
Disbursements	17.14.012	A	**The system shall provide the capability to assign disbursing voucher numbers to each payment transaction/voucher consecutively starting at the beginning of each fiscal year**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110301			Disbursing_Disbursements_012
Disbursements	17.14.013	A	**The system when generating a disbursing voucher shall have edits to ensure that multiple lines of accounting charged to the same appropriation are totaled and consolidated by the appropriation.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.B.2			Disbursing_Disbursements_013

DISBURSING REQUIREMENTS								DFAS 7900.4-M, Vol. 17
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Disbursements	17.14.014	A	**The system shall provide the capability to consolidate and pay by one check multiple check payments to the same payee scheduled on the same calendar day.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110306.C			Disbursing_Disbursements_014
Disbursements	17.14.015	A	**The system, when processing U.S. Treasury check payments, shall number disbursing vouchers sequentially with the lowest check number used to pay the lowest numbered disbursement voucher or the first name on a payroll. Maintaining this unbroken sequence facilitates check issue auditing and reporting.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110306.C			Disbursing_Disbursements_015
Disbursements	17.14.016	A	**The system shall provide the capability to generate for applicable entitlement system a post payment file containing transactions processed by Disbursing. The file shall contain for each record all info/data elements of a certified ready to pay file plus: a payment date, paying office location, DSSN, voucher number, Electronic Funds Transfer trace number if paid by EFT or the check number if paid by check.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110308□Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110302□Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110306□Source: DoDFMR Vol 05, Ch 11;			Disbursing_Disbursements_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.017	A	**The system shall provide the capability to reconcile a post payment file transactions with the original ready to pay file transactions, and generate a listing of identified mismatches.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110308.A			Disbursing_Disbursements_017
Disbursements	17.14.018	A	**The system shall provide the capability to send post payment files to the applicable entitlement system along with the listings of identified mismatches between the certified ready to pay files and the post payment files.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110308			Disbursing_Disbursements_018
Disbursements	17.14.019	A	**The system shall provide the capability to receive from an entitlement system and process a cancel payment request for payment records that have been already sent to the system/Disbursing Office on a certified ready to pay file, but have not been paid yet.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110303			Disbursing_Disbursements_019
Disbursements	17.14.020	A	**The system shall provide the capability to reject from a certified pending payment file all transactions listed on a cancel payment request received from an entitlement system/area.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110303			Disbursing_Disbursements_020
Disbursements	17.14.021	A	**The system shall provide the capability to notify an entitlement system/area about actions taken on a received cancel payment request: (1) the request is received (2) the request is processed. It shall be supported by a listing of rejected/canceled payments and a listing of payments that were not stopped/canceled accompanied by explanations/reasons.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110303			Disbursing_Disbursements_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.022	A	**The system shall provide the capability to create a file containing all required disbursement payment data/info necessary for issuance of printed and electronic Advices of Payments.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110310			Disbursing_Disbursements_022
Disbursements	17.14.023	A	**The system shall have the capability to send an approved Advice of Payments (AOP) file to a printing system for paper AOPs and to a system capable of providing electronic delivery option for electronic AOPs.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110310			Disbursing_Disbursements_023
Disbursements	17.14.024	A	**The system shall have the capability to sent/receive electronically data/info to/from the Federal Reserve Bank via the Automated Clearing House.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110316			Disbursing_Disbursements_024
Disbursements	17.14.025	A	**The system shall provide the capability to generate an EFT payment file to be submitted to the Federal Reserve Bank. The file shall be produced from certified ready to pay files received from entitlement systems and generated internally by the Disbursing Office. In support of such capability the system shall generate and populate either an SF 5515 (Debit Voucher or FRB's summary of Automated Clearing House (ACH) activity report in lieu of the SF 5515.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110316 Source: DoDFMR Vol 05, Ch 05; Source Date: 12/1/2010; Source Number: 050404.B			Disbursing_Disbursements_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.026	A	**The system shall provide the capability to receive notification/confirmation from the FRB whether submitted EFT payment files were accepted for processing.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110316.A			Disbursing_Disbursements_026
Disbursements	17.14.027	A	**The system shall provide the capability to automatically process Electronic Funds Transfer returns. In support of such capability the system shall generate and populate or allow an authorized user to populate all the applicable fields of the following forms: the DD Form 1131 (Collection Voucher) and an SF 215 (Deposit Ticket). The system shall record and account for transactions generated by these forms.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110316.B			Disbursing_Disbursements_027
Disbursements	17.14.028	A	**The system shall provide the capability to send an electronic record of the DD 1131 (Collection Voucher) supporting returned EFT payments to the appropriate entitlement system along with any rejection information received from a financial institution.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110316.B			Disbursing_Disbursements_028
Disbursements	17.14.029	A	**The system, when generating a payment file to be processed through Automated Clearing House (ACH), shall assign a fifteen-digit number for each ACH transaction. The first eight digits are the Disbursing Office's routing number and the last seven digits are the trace item number.**	Source: Green Book; Source Date: 10/1/2001; Source Number: 9-7	Source: DoDFMR Vol 05, Ch 24; Source Date: 5/1/2012; Source Number: 110302			Disbursing_Disbursements_029

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.030	A	**The system shall have the capability to process transactions accounting for disposition of collections received for deposit fund accounts by withdrawing funds for application to an Appropriation, Receipt Account, or Other Deposit Fund Account. In support of such transactions the system shall generate and automatically populate SF 1081 (Voucher and Schedule of Withdrawals and Credits), and/or allow an authorized user to input data/info into the applicable fields.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110401.A.3			Disbursing_Disbursements_030
Disbursements	17.14.031	A	**The system shall provide the capability to process and account for payments supporting advance pool agreements received from an entitlement system on certified ready to pay file.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 1105			Disbursing_Disbursements_031

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.032	A	**The system shall provide the capability to generate the following reports or their equivalents : (1) FMS 187 (Advance Notice of Large Deposits or Payments of $50 Million or More) (2) FMS Form 188 (Advance Reporting of U.S. Military Pay) (3) FMS Form 189 (Advance Reporting of Defense Department Payments to Vendors) (4) FMS Form 190 (Advance Reporting of U.S. Military Retiree Pay). In support of such capability the system shall be able to receive from an entitlement system and process data necessary for timely generation and submission of these reports or their equivalents to Treasury's FMS via the CASH TRACK Web site or in other acceptable form.**	Source: I TFM 6-8500; Source Date: 3/29/2012; Source Number: 8540	Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 1107			Disbursing_Disbursements_032
Disbursements	17.14.033	A	**The system must provide automated functionality to export National Automated Clearing House Association (NACHA) payment formats for Non-Treasury Disbursing Offices.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-22				Disbursing_Disbursements_033
Disbursements	17.14.034	A	**The system shall have edits preventing a user from making a payment generated internally within the system / Disbursing Office if it has not been certified in the system.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110210.A			Disbursing_Disbursements_034
Disbursements	17.14.035	A	**The system shall provide the capability to defer/undefer paid vouchers and account for them.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110311			Disbursing_Disbursements_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.036	A	**The system shall provide the capability to process and account for payments from a contingency fund. In support of such transactions the system shall generate and populate the DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110313			Disbursing_Disbursements_036
Disbursements	17.14.037	A	**To system must provide automated functionality to export Automated Clearing House (ACH) payment files in the following formats: Corporate Trade Exchange (CTX) 820 file; CTX Flat File; Cash Concentration or Disbursement (CCD); CCD Plus Addendum (CCD+); Prearranged Payment and Deposit (PPD); Prearranged Payment and Deposit Plus Addendum (PPD+).**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-21				Disbursing_Disbursements_037

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.038	A	**The system must provide automated functionality before releasing ACH payment file to the FRB to validate that payment data passes the following edits: (1) Routing Transit Number (RTNs) exist in the Financial Organization Master File (FOMF) or other verified update file, for the financial institution (2) RTNs pass the Modulus 10 check on the validity of the check digit (3) RTNs for domestic banks are nine-digits, numeric-only, and not all zeroes (4) RTNs for foreign banks are eight-digits, alpha-numeric, and not all zeroes (5) Agency Location Codes (ALCs) are eight-digits and numeric only (6) Taxpayer Identification Numbers are nine-digits, numeric-only, and not all zeroes.**	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-23				Disbursing_Disbursements_038
Disbursements	17.14.039	A	**The system shall provide the capability to process payments which are classified for security purposes. In support of such capability the system shall allow an authorized user to indicate in the electronic personal profiles of the disbursing personnel their security clearance levels and use this indicator for restriction/management of their access to processing classified payments.**		Source: DoDFMR Vol 05, Ch 11; Source Date: 5/1/2012; Source Number: 110312			Disbursing_Disbursements_039

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursements	17.14.040	A	**The system shall provide the capability to receive a Notification of Change (NOC) from the Federal Reserve Bank or Receiving Depositary Institution and forward it to the appropriate entitlement system. NOC is a method used by a financial institution to notify a Federal agency to correct or change account information in an entry the Federal agency processed through the ACH**	Source: Green Book Ch 6; Source Date: 11/1/2010; Source Number: 6-2				Disbursing_Disbursements_040
Disbursing Operations in Foreign Currency	17.15.001	A	**The system shall provide the capability to process and account for transactions in foreign currencies.**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120104			Disbursing_Disbursing_Operations_in_Foreign_Currency_001
Disbursing Operations in Foreign Currency	17.15.002	A	**The system shall provide the capability for an authorized user to establish Rate of Exchange for each foreign currency used in disbursing operations.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 1304			Disbursing_Disbursing_Operations_in_Foreign_Currency_002
Disbursing Operations in Foreign Currency	17.15.003	A	**The system shall provide the capability to maintain a separate exchange rate for a foreign currency if it is carried for accommodation exchange transactions at a different exchange rate than that used for disbursements. If the two rates are used for the same currency the system shall maintain separate accountability for the currency at each rate.**		Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160102			Disbursing_Disbursing_Operations_in_Foreign_Currency_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Operations in Foreign Currency	17.15.004	A	**The system shall provide a capability to compute and maintain Recomputed Rate of exchange for each applicable foreign currency used in disbursing operations.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 130402.A			Disbursing_Disbursing_Operations_in_Foreign_Currency_004
Disbursing Operations in Foreign Currency	17.15.005	A	**The system shall provide the capability to convert foreign currency input, transactions and balances into a U.S. dollars equivalent and vice versa based on maintained in the system foreign currency exchange rates.**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120402.G Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 1304			Disbursing_Disbursing_Operations_in_Foreign_Currency_005
Disbursing Operations in Foreign Currency	17.15.006	A	**The system shall provide the capability to generate an ITS.gov payment file containing payment transactions in foreign currency to be processed by International Treasury Services (ITS.GOV). The file shall contain transactions from certified ready to pay files received from entitlement systems and created internally within the system/Disbursing Office. All transactions included in the file must pass all required validation edits.**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120104.C			Disbursing_Disbursing_Operations_in_Foreign_Currency_006
Disbursing Operations in Foreign Currency	17.15.007	A	**The system shall be interfaced or have data/info upload/download capability with the International Treasury Services system for submission ITS.gov payment files, receiving confirmation, processing and rejections reports.**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120104.C			Disbursing_Disbursing_Operations_in_Foreign_Currency_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Operations in Foreign Currency	17.15.008	A	**The system shall, upon collection of foreign currency, provide the capability to capture source of the currency, miscellaneous receipt accounts or other Department of the Treasury accounts to be credited, and identify any restrictions on the use of the currency**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120402.J			Disbursing_Disbursing_Operations_in_Foreign_Currency_008
Disbursing Operations in Foreign Currency	17.15.009	A	**The system shall provide the capability to process and account for accommodation exchange transactions conducted in foreign currency.**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120404			Disbursing_Disbursing_Operations_in_Foreign_Currency_009
Disbursing Operations in Foreign Currency	17.15.010	A	**The system shall provide the capability to generate and populate the DD Form 2664 (Currency Exchange Record), and/or allow an authorized user to populate all applicable fields. The system shall generate the DD Form 2664 for Disbursing Officers, deputies, agents, and cashiers making foreign currency accommodation exchanges on a daily basis.**		Source: DoDFMR Vol 05, Ch 12; Source Date: 4/1/2011; Source Number: 120404.D			Disbursing_Disbursing_Operations_in_Foreign_Currency_010
Disbursing Operations in Foreign Currency	17.15.011	A	**The system shall provide the capability to process transactions accounting for a procurement of foreign funds.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 1302			Disbursing_Disbursing_Operations_in_Foreign_Currency_011
Disbursing Operations in Foreign Currency	17.15.012	A	**The system shall provide the capability to process transactions accounting for foreign currency sent to the U.S. Treasury designated repository as mutilated or unfit.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 130309			Disbursing_Disbursing_Operations_in_Foreign_Currency_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Operations in Foreign Currency	17.15.013	A	**The system shall provide the capability to compute and account for daily gains or losses of the foreign currency cash balances due to exchange rate fluctuation by DO, DDO, agent, cashier in order to keep personal liability accurate. The system may consolidate the net change for all currencies on a single DD Form 1131 or SF 1034, as appropriate.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 130401.C			Disbursing_Disbursing_Operations_in_Foreign_Currency_013
Disbursing Operations in Foreign Currency	17.15.014	A	**The system shall provide the capability to account for Gains and Losses Due to Rounding resulted from individual transactions when conversion of foreign currency into U.S. currency occurs. In support of such transactions the system shall generate and automatically populate, and/or allow an authorized user to input data into all applicable areas on a Certificate of Adjustment Due to Rounding. The system may consolidate the net Gain or Loss reflected on the certificate on a single DD Form 1131 or SF 1034, as appropriate.**		Source: DoDFMR Vol 05, Ch 13; Source Date: 1/1/2011; Source Number: 130402.B			Disbursing_Disbursing_Operations_in_Foreign_Currency_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Disbursing Operations in Foreign Currency	17.15.015	A	**The system shall provide the capability to generate and automatically populate the DD Form 2663 (Foreign Currency Control Record). This form shows current balances of foreign currency on hand (all foreign currency held by cashiers, in the vault, or by other agents of the DO) and in limited depositary accounts (LDAs), as well as the detailed transactions that increase or decrease these balances. The system shall generate separate DD Form 2663 for each type of foreign currency used, for accommodation exchange foreign currency if it is carried at a different exchange rate than that used for disbursements. The system also shall provide the capability to maintain separate DD Forms 2663 for foreign currency on hand and foreign currency in LDAs.**		Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160103			Disbursing_Disbursing_Operations_in_Foreign_Currency_015
Disbursing Operations in Foreign Currency	17.15.016	A	**The system shall provide the capability to generate and populate the following quarterly Foreign Currency Reports: A) Cumulative Report of Foreign Currency Purchased With U.S. Dollars from Sources Outside the U.S. Government. B) Report of the Balance of Foreign Currency Held Under Dollar Accountability. C) Report of Foreign Exchange Received by DOs and Credited Immediately to Miscellaneous Receipt Accounts of the Department of the Treasury.**		Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 1602			Disbursing_Disbursing_Operations_in_Foreign_Currency_016

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Limited Depositary Checking Accounts	17.16.001	A	**The system shall provide the capability to establish separate Limited Depositary Accounts for each applicable foreign currency and set time limits on the payability (negotiability) of Limited Depositary Account checks**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140201 Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140203.B			Disbursing_Limited_Depositary_Checking_Accounts_002
Limited Depositary Checking Accounts	17.16.002	A	**The system shall provide the capability to process transactions accounting for payments made with Limited Depositary checks.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 1403			Disbursing_Limited_Depositary_Checking_Accounts_001
Limited Depositary Checking Accounts	17.16.003	A	**The system shall provide the capability to produce a Limited Depositary Account Check Print File and send it to the check printing system/device. The file shall contain transactions from certified ready to pay files received from entitlement systems and created internally within the system/Disbursing Office. All transactions included in the file must pass all required validation edits.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140301.A			Disbursing_Limited_Depositary_Checking_Accounts_003
Limited Depositary Checking Accounts	17.16.004	A	**The system shall provide the capability to register transactions accounting for issuance of Limited Depositary checks. In support of such capability the system shall generate and populate a Record of Checks Issued.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140301.B			Disbursing_Limited_Depositary_Checking_Accounts_004

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Limited Depositary Checking Accounts	17.16.005	A	**The system shall provide the capability to facilitate an automatic or manual reconciliation process between Disbursing Officer Record of Check Issues with Periodic Statement of Limited Depositary Account received from a financial institution.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140302.B Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140103.B			Disbursing_Limited_Depositary_Checking_Accounts_005
Limited Depositary Checking Accounts	17.16.006	A	**The system shall provide the capability to process transactions accounting for interest earned on interest-bearing Limited Depositary Accounts. In support of such capabilities the system shall generate and populate the DD Form 1131 (Cash Collection Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140305			Disbursing_Limited_Depositary_Checking_Accounts_006
Limited Depositary Checking Accounts	17.16.007	A	**The system shall provide the capability to process transactions accounting for voided Limited Depositary checks. The Disbursing Officer can void checks based on the payees none-entitlement to the payment, or an error in the way the check is drawn.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140402			Disbursing_Limited_Depositary_Checking_Accounts_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Limited Depositary Checking Accounts	17.16.008	A	**The system shall provide the capability to process transactions accounting for spoiled Limited Depositary checks. Spoiled checks are the ones which physical appearance don't much required standards: mutilated, torn, not whole, smudged, or unreadable; or resulted from erroneous the preparation of the check, e.g., voucher correct but the check data does not match the voucher.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140403			Disbursing_Limited_Depositary_Checking_Accounts_008
Limited Depositary Checking Accounts	17.16.009	A	**The system shall provide the automated capability to identify and mark Limited Depositary Account checks as "Uncurrent" when they have not been negotiated by a Limited Depositary within applicable period of negotiability (limited-payability) set in the system.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140501			Disbursing_Limited_Depositary_Checking_Accounts_009
Limited Depositary Checking Accounts	17.16.010	A	**The system shall provide the capability to generate and populate separate listings of uncurrent, voided and spoiled Limited Depositary checks.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140502.A□Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140402□Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140403			Disbursing_Limited_Depositary_Checking_Accounts_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Limited Depositary Checking Accounts	17.16.011	A	**The system shall provide the capability to process transaction accounting for a purchase of foreign currency in the amount represented by the outstanding Limited Depositary checks identified on the Uncurrent Check listing. Such transaction results in the increase of the Limited Depositary Account balance. A DO completes the purchase by issuing a U.S. Treasury check payable to the Department of the Treasury for the U.S. dollar equivalent shown on the Uncurrent Check listing. The system shall support such transaction by generating and populating OF 1017-G (Journal Voucher), and/or allowing an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140502.A.3			Disbursing_Limited_Depositary_Checking_Accounts_011
Limited Depositary Checking Accounts	17.16.012	A	**The system shall provide the capability to process transactions accounting for the transfer of the proceeds of uncurrent checks. In support of such transactions the system shall generate and populate an OF 1017-G (Journal Voucher) , and/or allow an authorized user to populate all applicable fields**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140502.A.3 Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140905			Disbursing_Limited_Depositary_Checking_Accounts_012
Limited Depositary Checking Accounts	17.16.013	A	**The system shall provide a capability to process transactions accounting for cancellation of Limited Depositary checks**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 1406			Disbursing_Limited_Depositary_Checking_Accounts_013

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Limited Depositary Checking Accounts	17.16.014	A	**The system shall provide the capability to process transactions accounting for Limited Depositary Check issue overdrafts and underdrafts. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140802 Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140905 Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140804			Disbursing_Limited_Depositary_Checking_Accounts_014
Limited Depositary Checking Accounts	17.16.015	A	**The system shall provide the capability to generate and populate Schedule of Deposits of Limited Depositary Account and/or allow an authorized user to populate all applicable fields**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140902.H			Disbursing_Limited_Depositary_Checking_Accounts_015
Limited Depositary Checking Accounts	17.16.016	A	**The system shall provide the capability to generate and populate an SF 1149 (Statement of Designated Depositary Account), and/or allow an authorized user to input data into all applicable fields. This form shall be generated for each Limited Depositary Account.**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140903			Disbursing_Limited_Depositary_Checking_Accounts_016

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Limited Depositary Checking Accounts	17.16.017	A	**The system shall provide the capability to process transactions accounting for Limited Depositary Account adjustments due to service charges. In support of such capability the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields**		Source: DoDFMR Vol 05, Ch 14; Source Date: 4/1/2012; Source Number: 140903.B.10			Disbursing_Limited_Depositary_Checking_Accounts_017
Accountability Reports	17.17.001	A	**The system shall provide the capability to process transactions accounting for an advance and return of funds and accountable items between Disbursing Officer, deputies, cashiers and agents. In support of such transaction system shall generate and populat**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190105□Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 1904			Disbursing_Accountability_Reports_001
Accountability Reports	17.17.002	A	**The system shall provide the capability for the Disbursing Officer, Deputy Disbursing Officer, Agent, or Cashier to indicate that the DD Form 1081 is for an Advance or Return.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190402.I□Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190403.J			Disbursing_Accountability_Reports_002
Accountability Reports	17.17.003	A	**The system shall provide the capability to accept and process multiple DD Form's 1081, only in the same sequence as they were generated by the advancing/returning source.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190401			Disbursing_Accountability_Reports_003

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Accountability Reports	17.17.004	A	**The system shall provide the capability to automatically populate the beginning balance of the new DD Form 1081 with the amount of ending balance of the last processed DD Form 1081 for the same accountable person.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190402.A			Disbursing_Accountability_Reports_004
Accountability Reports	17.17.005	A	**The system shall provide the capability for the an authorized user to verify and confirm/disconfirm that electronic records of funds and financial documents reported on the DD Form 1081 (Statement of Agent Officer's Account) are in agreement with their physical count.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190403.J.2			Disbursing_Accountability_Reports_005
Accountability Reports	17.17.006	A	**The system shall provide the capability for a recipient of the DD 1081 to return incorrect items back to the originator.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190402			Disbursing_Accountability_Reports_006
Accountability Reports	17.17.007	A	**The system shall provide the capability to generate and populate the DD Form 2665 (Daily Agent Accountability Summary), and/or allow an authorized user to input data into all applicable fields. It is a stand-alone document that provides a complete picture**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 1903			Disbursing_Accountability_Reports_007
Accountability Reports	17.17.008	A	**The system shall provide the capability to automatically populate the beginning balance on the DD Form 2665 for a deputy, agent or cashier from the ending balance of their last submitted DD Form 2665.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190303.A			Disbursing_Accountability_Reports_008

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Accountability Reports	17.17.009	A	**The system shall provide the capability for a user to sign the DD Form 2665 electronically**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190308 Source: DoDFMR Vol 05, Ch 01; Source Date: 8/1/2010; Source Number: 010303.D			Disbursing_Accountability_Reports_009
Accountability Reports	17.17.010	A	**The system shall require all deputies/agents/cashiers assigned to the Main Disbursing Office, Remote Site or Disbursing Agent to submit their DD Forms 2665 respectively to Disbursing Officer, Deputy or Disbursing Agent as part of the daily business close-out process**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190301			Disbursing_Accountability_Reports_010
Accountability Reports	17.17.011	A	**The system shall prevent all deputies/agents/cashiers assigned to the Main Disbursing Office, Remote Site or Disbursing Agent from closing out and submitting their DD Forms 2665 to Disbursing Officer, Deputy or Disbursing Agent respectively if they have not returned on the DD Form 1081 all required accountable items.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 1904			Disbursing_Accountability_Reports_011
Accountability Reports	17.17.012	A	**The system shall provide a capability for Disbursing Officer, Deputy Disbursing Officer and Disbursing Agent to balance and finalize the DD Form 2665 submitted to them by all deputies/agents/cashiers assigned to the Main Disbursing Office, Remote Site or Disbursing Agent.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190102.A			Disbursing_Accountability_Reports_012

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Accountability Reports	17.17.013	A	**The system shall prevent an authorized user from an opening of a new DD Form 2665 if the DD Form 2665 for the previous business day has not being close-out / finalized.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190102			Disbursing_Accountability_Reports_013
Accountability Reports	17.17.014	A	**The system shall provide the capability to generate and automatically populate a DD Form 2657 (Daily Statement of Accountability) for each day the Disbursing Officer (DO) conducts business.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 1902			Disbursing_Accountability_Reports_014
Accountability Reports	17.17.015	A	**The system shall provide the capability for the Disbursing Officer or Deputy Disbursing Officer to sign DD Form 2657 electronically.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190209□Source: DoDFMR Vol 05, Ch 01; Source Date: 8/1/2010; Source Number: 010303.D			Disbursing_Accountability_Reports_015
Accountability Reports	17.17.016	A	**The system shall provide the capability to generate and automatically populate or allow an authorized user to populate applicable fields on an SF 1219 (Statement of Accountability) for each accounting period (month).**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190107□Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190501			Disbursing_Accountability_Reports_016

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Accountability Reports	17.17.017	A	**The system shall allow DO to certify the SF 1219 only if corresponding DD Form 2657 for the reporting period has been electronically signed/finalized in the system.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190501□Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190503.B.5□Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190504			Disbursing_Accountability_Reports_017
Accountability Reports	17.17.018	A	**The system shall provide the capability to use the calendar month as a default reporting period for the SF 1219. The system also shall allow an authorized user to modify dates for a reporting period if it is necessary. Exceptions to the calendar month as the reporting period depend on situations such as when a DO is relieved from disbursing duties before the last day of the month, or when a DO commences disbursing duties on other than the first day of the month.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E			Disbursing_Accountability_Reports_018
Accountability Reports	17.17.019	A	**The system shall provide the Disbursing Officer or Deputy Disbursing Officer (when authorized) with the capability to electronically sign/certify the SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190504□Source: DoDFMR Vol 05, Ch 01; Source Date: 8/1/2010; Source Number: 010303.D			Disbursing_Accountability_Reports_019

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Accountability Reports	17.17.020	A	**The system shall provide the capability to process correcting entries on the SF 1219. In support of such capability the system shall process automatically electronic data or allow an authorized user to input data manually from received an FMS Form 6652 (Statement of Differences, Disbursing Office Transaction).**	Source: I TFM 2-5100; Source Date: 3/29/2012; Source Number: 5120	Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240305.C			Disbursing_Accountability_Reports_020
Accountability Reports	17.17.021	A	**The system shall have controls preventing corrections/amendments to be done to the SF 1219 if it has been already finalized and submitted to the U.S. Treasury. DO makes any necessary adjustments only on a succeeding month's SF 1219.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507			Disbursing_Accountability_Reports_021
Accountability Reports	17.17.022	A	**The system shall have the capability to store electronic images or generate electronic records of documents supporting adjustment entries on the supplemental or succeeding month's SF 1219 (Statement of Accountability)**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507			Disbursing_Accountability_Reports_022
Miscellaneous Activities and Transactions	17.18.001	A	**The system shall provide the capability to process and account for transactions associated with redemption of the U.S. savings bonds.**		Source: DoDFMR Vol 05, Ch 23; Source Date: 10/1/2010; Source Number: 2303			Disbursing_Miscellaneous_Activities_and_Transactions_001

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Miscellaneous Activities and Transactions	17.18.002	A	**The system shall provide the capability to process transactions accounting for deposit of redeemed Savings Bonds to Federal Reserve Bank. In support of such transactions the system shall generate and populate the DD Form 215 (Deposit Ticket), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 23; Source Date: 10/1/2010; Source Number: 230302.B			Disbursing_Miscellaneous_Activities_and_Transactions_002
Miscellaneous Activities and Transactions	17.18.003	A	**The system shall provide the capability to generate and populate an IRS Form 1099 -INT, and/or allow an authorized user to populate all applicable fields when interest paid for redeemed U.S. Treasury bond is equal to or greater than $10.00.**		Source: DoDFMR Vol 05, Ch 23; Source Date: 10/1/2010; Source Number: 230302.D			Disbursing_Miscellaneous_Activities_and_Transactions_003
Miscellaneous Activities and Transactions	17.18.004	A	**The system shall provide the capability to process transactions accounting for the destruction of U.S. currency and coins, Foreign currency and coins and U.S. Treasury Checks. To document such transactions the system shall have the capability to generate and populate the DD Form 2669 (Destruction Schedule), and/or allow an authorized user to populate all applicable fields.**		Source: DoDFMR Vol 05, Ch 18; Source Date: 1/1/2010; Source Number: 180201			Disbursing_Miscellaneous_Activities_and_Transactions_004
Miscellaneous Activities and Transactions	17.18.005	A	**The system shall provide the capability to process and account for un-vouchered overage of funds**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190303.G			Disbursing_Miscellaneous_Activities_and_Transactions_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Miscellaneous Activities and Transactions	17.18.006	A	**The system shall provide the capability to process and account for an un-vouchered shortage of funds**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190303.L			Disbursing_Miscellaneous_Activities_and_Transactions_006
Miscellaneous Activities and Transactions	17.18.007	A	**The system shall provide the capability to process and account for transactions involving traveler's checks.**		Source: DoDFMR Vol 05, Ch 03; Source Date: 8/1/2011; Source Number: 030610			Disbursing_Miscellaneous_Activities_and_Transactions_007
Miscellaneous Activities and Transactions	17.18.008	A	**The system shall provide the capability to process and account for accommodation exchange transactions conducted in U.S. currency for the following payable in U.S. currency negotiable instruments: U.S. Treasury Checks; Traveler's Checks; Money Orders; third-party checks; state and local government checks; credit card checks; business checks; and personal checks.**		Source: DoDFMR Vol 05, Ch 04; Source Date: 12/1/2011; Source Number: 0401□Source: DoDFMR Vol 05, Ch 04; Source Date: 12/1/2011; Source Number: 040102			Disbursing_Miscellaneous_Activities_and_Transactions_008
Miscellaneous Activities and Transactions	17.18.009	A	**The system shall provide the capability to generate and populate Journal Voucher Control Log, and/or allow an authorized user to populate all applicable fields. JV Log provides perpetual inventory of numbers assigned to all issued OF 1017-G (Journal Vouchers). The Log also may contain the following fields: Date, Reference, Explanation, Debit Amount, Credit Amount, Prepared By, and Approved By.**		Source: DoDFMR Vol 05, Ch 07; Source Date: 9/1/2011; Source Number: 070502□Source: DoDFMR Vol 05, Ch 07; Source Date: 5/1/2012; Source Number: 110202.A			Disbursing_Miscellaneous_Activities_and_Transactions_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Miscellaneous Activities and Transactions	17.18.010	A	**The system shall provide the capability to process and account for transactions associated with dishonored checks. These are checks that were processed by the Disbursing Office and later returned unpaid by a depositary on an SF 5515. In support of such capability the system shall reverse an original collection by generating the DD Form 1131 (Collection Voucher).**		Source: DoDFMR Vol 05, Ch 04; Source Date: 12/1/2011; Source Number: 040301			Disbursing_Miscellaneous_Activities_and_Transactions_010
Miscellaneous Activities and Transactions	17.18.011	A	**The system shall provide the capability for the Disbursing Officer or Deputy DO to advance dishonored checks to their deputies/agents/cashiers.**		Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190304.L			Disbursing_Miscellaneous_Activities_and_Transactions_011
Miscellaneous Activities and Transactions	17.18.012	A	**The system shall provide the capability to register transactions accounting for overages and losses of funds discovered in the disbursing officers account. To support such capability the system shall generate and populate the DD 2667 (Subsidiary Accoun**		Source: DoDFMR Vol 05, Ch 06; Source Date: 10/1/2011; Source Number: 060204.B.2 Source: DoDFMR Vol 05, Ch 06; Source Date: 10/1/2011; Source Number: 060502			Disbursing_Miscellaneous_Activities_and_Transactions_012

ACRONYMS

ALC	Agency Location Code
ATM	Automatic Teller Machine
CCD	Cash Concentration or Disbursement
CCD+	Cash Concentration or Disbursement Plus Addendum
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CP&R	Check Payment & Reconciliation
CTX	Corporate Trade Exchange
DCRM	Defense Check Reconciliation Module
DD	Direct Deposit
DDMS	Defense Debt Management System
DFAS	Defense Finance and Accounting Service
DO	Disbursing Office
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DSSN	Disbursing Station Symbol Number
ECS	Electronic Certification System
EFT	Electronic Funds Transfer
FFMIA	Federal Financial Management Improvement Act
FRB	Federal Reserve Bank
IDD	International Direct Deposit
IPAC	Intra-governmental Payment and Collection System
NACHA	National Association
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
PACER	Payments Claims and Enhanced Reconciliation
PP&E	property, plant, and equipment
PPD	Prearranged Payment and Deposit
PPD+	Prearranged Payment and Deposit Plus Addendum
RCB	Return Check and Bond
RFC	Regional Financial Center
RTN	Routing Transit Number
SB	Savings Bond
SPO	Split Pay Option
SPS	Secure Payment System

SSN	Social Security Number
TAFS	Treasury Appropriation Fund Symbol
TFM	Treasury Financial Manual
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 18, Foreign Military Sales (Security Assistance)

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 18 - Foreign Military Sales (Security Assistance)		
Req ID	**Change Type**	**Reason for Change**
18.01.023	**A**	**New Requirement**
18.01.024	**A**	**New Requirement**
18.01.025	**A**	**New Requirement**
18.01.026	**A**	**New Requirement**
18.01.027	**A**	**New Requirement**
18.01.028	**A**	**New Requirement**
18.01.029	**A**	**New Requirement**
18.01.030	**A**	**New Requirement**
18.01.031	**A**	**New Requirement**
18.01.032	**A**	**New Requirement**
18.01.033	**A**	**New Requirement**
18.01.034	**A**	**New Requirement**
18.01.035	**A**	**New Requirement**
18.01.036	**A**	**New Requirement**
18.01.037	**A**	**New Requirement**
18.01.038	**A**	**New Requirement**
18.01.039	**A**	**New Requirement**
18.01.040	**A**	**New Requirement**
18.01.041	**A**	**New Requirement**
18.01.042	**A**	**New Requirement**
18.01.043	**A**	**New Requirement**
18.01.044	**A**	**New Requirement**
18.01.045	**A**	**New Requirement**
18.01.046	**A**	**New Requirement**
18.01.048	**A**	**New Requirement**

VOLUME 18 - Foreign Military Sales (Security Assistance)		
Req ID	**Change Type**	**Reason for Change**
18.01.050	**A**	**New Requirement**
18.01.052	**A**	**New Requirement**
18.01.053	**A**	**New Requirement**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 18, Foreign Military Sales (Security Assistance)

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 18, Foreign Military Sales (Security Assistance)

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Foreign Military Sales financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Foreign Military Sales functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Foreign Military Sales financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to: ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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FOREIGN MILITARY SALES (SECURITY ASSISTANCE) INTRODUCTION

The Department of Defense has launched a major effort to reform the current foreign military sales system and to ensure that this valuable program remains viable into the next millennium. This reform effort will focus on improving the FMS system's performance and adopting better business practices wherever possible.

The Foreign Military Sales (FMS) program is the government-to-government method for selling U.S. defense equipment, services, and training. Responsible arms sales further national security and foreign policy objectives by strengthening bilateral defense relations, supporting coalition building, and enhancing interoperability between U.S. forces and militaries of friends and allies. These sales also contribute to American prosperity by improving the U.S. balance of trade position, sustaining highly skilled jobs in the defense industrial base, and extending production lines and lowering unit costs for key weapon systems.

The Foreign Military Sales (FMS) Program is that part of Security Assistance authorized by the Arms Export Control Act (AECA) and conducted using formal contracts or agreements between the United States Government (USG) and an authorized foreign purchaser. These contracts, called Letters of Offer and Acceptance (LOAs), are signed by both the USG and the purchasing Government or international organization; and provide for the sale of defense articles and/or defense services (to include training) usually from Department of Defense (DoD) stocks or through purchase under DoD managed contracts. As with all Security Assistance, the FMS program supports United States (U.S.) foreign policy and national security.

FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS							DFAS 7900.4-M, Vol. 18	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Foreign Military Sales (Security Assistance)	18.01.001		The system shall retain Foreign Military Sales (FMS) documents for a period of 10 years from the date of final case closure. Exceptions, such as records associated with ongoing litigation proceedings and country suspensions, may be issued by the Defense Security Cooperation Agency (DSCA).		Source: DoDFMR Vol 15 Ch 6; Source Date: 9/1/2009; Source Number: 060101			Foreign_Military_Sales_001
Foreign Military Sales (Security Assistance)	18.01.002		The system shall validate Electronic Funds Transfer (EFT) payments against Corporate Electronic Funds Transfer (CEFT).		Source: DoDFMR Vol 10, Ch 1; Source Date: 1/1/2010; Source Number: 010201 D			Foreign_Military_Sales_013
Foreign Military Sales (Security Assistance)	18.01.003		The system shall be able to automatically request Expenditure Authority (EA) prior to processing the disbursements against the contract authority.		Source: DoDFMR Vol 15, Ch 3; Source Date: 1/1/2010; Source Number: 030302			Foreign_Military_Sales_002
Foreign Military Sales (Security Assistance)	18.01.004		The system shall place a disbursement on hold if the country does not have enough cash or Expenditure Authority (EA) is not approved.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C9.12.2			Foreign_Military_Sales_014
Foreign Military Sales (Security Assistance)	18.01.005		To support the billing and reimbursement process, the system shall be able to automatically bill foreign governments and international organizations (Customers) for costs related to defense articles and services that have been sold pursuant to the Arms Export Control Act (AECA) and automatically create payment schedules attached to the Letter of Offer and Acceptance (LOA).		Source: DoDFMR, Vol 15, Ch 8; Source Date: 8/1/2000; Source Number: 080101.A			Foreign_Military_Sales_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.006		To support the billing and reimbursement process, the system shall allow users to report Foreign Military Sales (FMS) deliveries of materiel and services, contractor progress payments, and other related costs for the purpose of obtaining reimbursement or reporting performance under an allotment of Trust Fund budget authority.		Source: DoDFMR, Vol 15; Source Date: 8/1/2000; Source Number: 0801101.B			Foreign_Military_Sales_004
Foreign Military Sales (Security Assistance)	18.01.007		To support the billing and reimbursement process, the system shall be able to automatically request reimbursement from other DoD Components for costs associated with inter-service support of Foreign Military Sales (FMS) cases.		Source: DoDFMR, Vol 15, Ch 8; Source Date: 8/1/2000; Source Number: 080101.C			Foreign_Military_Sales_005
Foreign Military Sales (Security Assistance)	18.01.008		The system shall be able to manage cash at country level to ensure sufficient funds are available to meet expenditure requirements and to determine arrearages of a country's dependable undertaking. Cumulative summary accounts reflecting budget authority, commitments, obligations, accounts payable, accounts receivable, and accrued expenditures are required in order to complete required budget execution reports on the FMS Trust Fund Account.		Source: DoDFMR Vol 15, Ch 3; Source Date: 1/1/2010; Source Number: 030102.B			Foreign_Military_Sales_006
Foreign Military Sales (Security Assistance)	18.01.009		The system shall allow user to summarize all Case Level accounts at the Trust Fund Level.		Source: DoDFMR Vol 15, Ch 3; Source Date: 1/1/2010; Source Number: 030103.A.3			Foreign_Military_Sales_024

FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS							DFAS 7900.4-M, Vol. 18	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.010		The system shall allow the user to establish the accounting, financing, and billing procedures for transactions citing the Foreign Military Sales (FMS) Trust Fund. (e.g., 97-11 X 8242, Advances Foreign Military Sales, Funds Appropriated to the President) and in the performing appropriations when FMS oders are executed on a reimbursable basis.		Source: DoDFMR Vol 15, Ch 1; Source Date: 7/1/2009; Source Number: 010101.B			Foreign_Military_Sales_007
Foreign Military Sales (Security Assistance)	18.01.011		The system shall allow the user to charge interest on direct loans at a single fixed rate determined by the Department of the Treasury.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C9.7.2.11.1			Foreign_Military_Sales_015
Foreign Military Sales (Security Assistance)	18.01.012		The system shall allow user to prepare a quarterly MILSTRIP requisition status report for each purchaser.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C 6.4.4			Foreign_Military_Sales_016
Foreign Military Sales (Security Assistance)	18.01.013		The system shall allow a case to be closed after supply or services completion even if there are outstanding unliquidated obligations (ULOs) on the case.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C6.8.1			Foreign_Military_Sales_017
Foreign Military Sales (Security Assistance)	18.01.014		The system shall post collections into a holding account unique to a specific country when a collection is made against a case identified as closed.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C6.8.1			Foreign_Military_Sales_018
Foreign Military Sales (Security Assistance)	18.01.015		The system shall allow user to identify all cases being modified in an "implemented" status.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C6.7.2.3.5			Foreign_Military_Sales_019

FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS							DFAS 7900.4-M, Vol. 18	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Foreign Military Sales (Security Assistance)	18.01.016		Pseudo or generic Military Articles and Services List (MASL) lines shall be used within the system to prevent classified items from being disclosed.		Source: DoD 5105.38-M; Source Date: 10/1/2003; Source Number: C5.4.11.2			Foreign_Military_Sales_020
Foreign Military Sales (Security Assistance)	18.01.017		The system shall have the capability to support the case development (planning) process by recording the Letter of Offer and Request (LOR), whether provided through formal correspondence, requests for proposal (RFPs), or via discussions, electronic mail (e- mail), letters, or messages.		Source: DoD 5105.38-M Concept of Operations; Source Date: 10/3/2003; Source Number: c5.1.1			Foreign_Military_Sales_021
Foreign Military Sales (Security Assistance)	18.01.018		The system shall have the capability to support the Foreign Military Sales (FMS) Budget Authority (BA) Process.		Source: DoDFMR Vol 15, Ch 1; Source Date: 7/1/2009; Source Number: 010201			Foreign_Military_Sales_008
Foreign Military Sales (Security Assistance)	18.01.019		To support the budget authority process, the system shall have the capability to process a United States of America Letter of Offer and Acceptance (LOA) or its equivalent when a deviation has been authorized by the Defense Security Cooperation Agency (DSCA).		Source: DoDFMR Vol 15, Ch 2; Source Date: 8/1/2003; Source Number: 020103.A			Foreign_Military_Sales_009

FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS							DFAS 7900.4-M, Vol. 18	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Foreign Military Sales (Security Assistance)	18.01.020		To support the budget authority process, the system shall have the capability to process a DD Form 2061, Foreign Military Sales (FMS) Planning Directive or its automated equivalent. (Note this document identifies cost elements, time phase plan of execution upon customer acceptance, and identifies the appropriations/funds that will be used to finance new procurement or realize earned reimbursements through delivery of items from inventory or provision of DoD in-house services).		Source: DoDFMR Vol 15, Ch 6; Source Date: 1/1/2002; Source Number: 060201.G.2			Foreign_Military_Sales_011
Foreign Military Sales (Security Assistance)	18.01.021		To support the budget authorization process, the system shall have the capability to process the United States of America Modification to Letter of Offer and Acceptance (LOA). (Note: The modification is a notification document to alert Foreign Military Sales (FMS) customers of within-scope cost increases, cost decreases, or other minor changes to the program).		Source: DoDFMR Vol 15, Ch 2; Source Date: 1/1/2010; Source Number: 020103.B			Foreign_Military_Sales_010
Foreign Military Sales (Security Assistance)	18.01.022		The system shall have an integrated accounting and financial control system that will record all financial transactions related to an Foreign Military Sales (FMS) and/or FMS-like case from the time it is accepted until it is completed.		Source: DoDFMR, Vol 15, Ch 1; Source Date: 7/1/2009; Source Number: 01.01.01. E			Foreign_Military_Sales_012

FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS							DFAS 7900.4-M, Vol. 18	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Foreign Military Sales (Security Assistance)	18.01.023	A	**The core system shall have the capability to process the following information where applicable and available: (a). Foreign Military Sales (FMS) Case Identifier; FMS Country Code; and FMS Case Identifier Line Item. These elements must be used when available for financial reporting, budgetary control, and funds control.**		Source: DoDFMR Vol 15, Ch 03; Source Date: 2/1/2012; Source Number: 030102			Foreign_Military_Sales_022
Foreign Military Sales (Security Assistance)	18.01.024	A	**The system shall have the capability to maintain Foreign Military Sales (FMS) Trust Fund budget execution records.**		Source: DoDFMR Vol 15, Ch 02; Source Date: 2/1/2012; Source Number: 020102 A.			Foreign_Military_Sales_023
Foreign Military Sales (Security Assistance)	18.01.025	A	**The system shall have the capability to maintain general ledgers and submit re-occurring monthly and annual reports.**		Source: DoDFMR Vol 15, Ch 02; Source Date: 2/1/2012; Source Number: 020102.C.5 Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: Appendix 5.T1			Foreign_Military_Sales_032
Foreign Military Sales (Security Assistance)	18.01.026	A	**The core system shall have the capability to uniformly support the Foreign Military Sales (FMS) case file with automated customer data, financial/order data and logistics data as outlined in the DODFMR Volume 15, Chapter 6, Section 0602.**		Source: DoDFMR Vol 15, Ch 06; Source Date: 6/1/2011; Source Number: 0602.			Foreign_Military_Sales_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.027	A	**The system shall ensure that goods and services provided to Foreign Military Sales (FMS) customers are priced in accordance with DoDFMR Volume 15, Chapter 7. (Note: DoD Components shall uniformly and consistently recoup current period costs and reasonable contribution of sunken investment costs).**		Source: DoDFMR Vol 15, Ch 07; Source Date: 8/1/2011; Source Number: 0701			Foreign_Military_Sales_026
Foreign Military Sales (Security Assistance)	18.01.028	A	**The core system shall have the capability to support the pricing and costing criteria for Foreign Military Sales (FMS) sales of defense articles and defense services (including training) and construction services furnished to friendly foreign governments and international organizations under authority of the Arms Export Control Act (AECA) and Foreign Assistance Framework (FAA), as amended.**		Source: DoDFMR Vol 15, Ch 01; Source Date: 7/1/2011; Source Number: 010101.B			Foreign_Military_Sales_027

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.029	A	**The systems shall ensure Foreign Military Sales (FMS) transactions follow DoD accounting guidance contained in the DoDFMR unless exempted by or supplemented by another approved source. (Note: Since this applies - accounts payable, accounts receivable, funds control, financial reporting, cost accounting, and general ledger requirements will not be duplicated unless specified or emphasized in Chapter 15 of the DoDFMR. Those requirements unique to the FMS process will be the emphasis of this portion of the repository).**		Source: DoDFMR Vol 15, Ch 01; Source Date: 7/1/2011; Source Number: 010102			Foreign_Military_Sales_028
Foreign Military Sales (Security Assistance)	18.01.030	A	**The system shall have the capability to support Reimbursable Financing for Foreign Military Sales (FMS) orders. (Note: Sales under section 21 of the Arms Export Control Act (AECA) , and those sales under section 22 of the AECA for which the President has determined that it is in the national interest to bill for defense articles and services on or after delivery (deferred payment), shall be accomplished using reimbursable financing.**		Source: DoDFMR Vol 15, Ch 01; Source Date: 7/1/2011; Source Number: 010302			Foreign_Military_Sales_029

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.031	A	**The system shall support the Direct Cite Financing of Foreign Military Sales (FMS) Cases. (Note: New procurements initiated as a result of FMS orders under sections 22 and 29 of the Arms Export Control Act (AECA) (except as exempted in paragraph 010302) should be accomplished to the maximum extent feasible and appropriate through direct citation of the FMS Trust Fund (97-11 X 8242) on applicable contractual documents).**		Source: DoDFMR Vol 15, Ch 01; Source Date: 7/1/2011; Source Number: 010303			Foreign_Military_Sales_030
Foreign Military Sales (Security Assistance)	18.01.032	A	**To support the purchase process, the system shall have the capability to electronically submit Letters of Offer and Request (LORs) to the proper U.S. Implementing Agency with a list of authorized signers and senders. The system shall also generate information copies of electronic LOR submissions to the Department of State Program Manager and Defense Security Cooperation Agency (DSCA) Regional Program Director.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C5.1.3.4.			Foreign_Military_Sales_033
Foreign Military Sales (Security Assistance)	18.01.033	A	**The core system shall have the capability to only allow countries and organizations designated as eligible to purchase articles and services through the Foreign Military Sales (FMS) system.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C4.2.3., Table C4.T2			Foreign_Military_Sales_034
Foreign Military Sales (Security Assistance)	18.01.034	A	**The core system shall have the capability to ensure administration charges, to include the Small Case Management Line (SCML) are properly applied, and billed.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.4.7			Foreign_Military_Sales_035

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.035	A	**The core system shall have the capability to ensure nonrecurring cost (NC) recoupment charges, are properly applied, reported, billed, and collected when appropriate.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.4.5 Source: DoDFMR Vol 15, Ch 07; Source Date: 8/1/2011; Source Number: 070305 Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9 Appendix 1 Source: DoD 5105.38-M; Source Date: 5			Foreign_Military_Sales_036
Foreign Military Sales (Security Assistance)	18.01.036	A	**The system shall provide the capability for specific Terms of Sale in support of Foreign Military Sales (FMS) cases.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: Table C9.T8.			Foreign_Military_Sales_037
Foreign Military Sales (Security Assistance)	18.01.037	A	**The system shall have the capability to support the payment schedule of each approved case. (Note: Typically, the payment schedule projects quarterly payments due by the 15th day of March, June, September, and December unless the Terms of Sale are Cash with Acceptance, fully funded with Foreign Military Sales (FMS) Credit [Non-payable], and or Military Award Program (MAP) Merger, the case value is less than $5M, and the country is not authorized cash flow financing. In these instances, the Initial Deposit covers the entire case value).**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.9.			Foreign_Military_Sales_038

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.038	A	**The system shall have the capability to support the initial deposit to cover the outlays and/or deliveries anticipated until the first quarterly payment is received.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.9.1.5.1			Foreign_Military_Sales_039
Foreign Military Sales (Security Assistance)	18.01.039	A	**The system shall have the capability to support administrative costs, administrative surcharge, and accessorial charges based on the terms of the approved case.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.9.1.5.2.8			Foreign_Military_Sales_040
Foreign Military Sales (Security Assistance)	18.01.040	A	**The system shall provide the capability to process the cost associated with Termination Liability if an Foreign Military Sales (FMS) case is terminated prior to completion.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.9.1.5.3.			Foreign_Military_Sales_041
Foreign Military Sales (Security Assistance)	18.01.041	A	**The system shall provide the capability to process a Standby Letter of Credit (SBLC) instead of Termination Liability to guarantee termination payments.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.9.1.5.4			Foreign_Military_Sales_042
Foreign Military Sales (Security Assistance)	18.01.042	A	**To support the case reconciliation process, the system shall provide the capability to review each Foreign Military Sales (FMS) case annually to determine if revisions to the payment schedule are necessary. (Note: Payment schedule revisions are normally needed when there are revisions to the delivery schedules, scope changes, pricing updates, actual contract award dates, contract amendments, contract modifications, or payment milestone revisions).**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.9.3., C9.9.3.1., C9.9.3.2.			Foreign_Military_Sales_043

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Military Sales (Security Assistance)	18.01.043	A	**The system shall have the capability to bill the Foreign Military Sales (FMS) purchaser quarterly based on the published FMS case billing timeline. (Note: This billing is currently done by the Defense Finance and Accounting Service (DFAS) using DD Form 645).**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: Table C9.T13. and C9.10.			Foreign_Military_Sales_044
Foreign Military Sales (Security Assistance)	18.01.044	A	**The system shall have the capability to hold implementation of the Letter of Offer and Acceptance (LOA) or Amendment if the Initial Deposit has not been received.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.11.7.1.			Foreign_Military_Sales_045
Foreign Military Sales (Security Assistance)	18.01.045	A	**The system shall have the capability to record accrued expenditures/work-in-progress and physical deliveries within 30 days of the date of shipment or performance. (Note: This is the Implementing Agency reporting the nature and financial value of transactions to the Defense Finance and Accounting Service (DFAS), Indianapolis).**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.13.1.1.			Foreign_Military_Sales_046
Foreign Military Sales (Security Assistance)	18.01.046	A	**The system shall ensure timely reporting of performance data to the Foreign Military Sales (FMS) purchaser no later than 30 days of the shipment or delivery.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C9.13.2.			Foreign_Military_Sales_047
Foreign Military Sales (Security Assistance)	18.01.048	A	**The system shall allow a user to process multiple requisition requests against an open Foreign Military Sales (FMS) case.**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: C5.4.3.2			Foreign_Military_Sales_048

FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS							DFAS 7900.4-M, Vol. 18	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Foreign Military Sales (Security Assistance)	18.01.050	A	**The system shall have the capability to support financial transactions in support of economic and military assistance authorized by the executive branch and Congress to give funds (either as a grant or as a loan) to foreign governments to purchase newly-manufactured US arms to foreign governments. (This is the law that expanded Foreign Military Sales (FMS) support from close allies to friendly nations).**	Source: Foreign Assistance Act of 1961; Source Date: 9/1/1961; Source Number: Pub. L. 87-195, 22 U.S.C. 2151				
Foreign Military Sales (Security Assistance)	18.01.052	A	**The system shall provide safeguards to prohibit the use of one country's cash to pay for another country's bills, except when authorized by the country providing the cash.**		Source: DoDFMR Vol 15, Ch 4.; Source Date: 2/1/2011; Source Number: 040102 G			Foreign_Military_Sales_031
Foreign Military Sales (Security Assistance)	18.01.053	A	**The system shall ensure the capability to produce and submit financial reports on Security Assistance. (Source is specific to those reports submitted to Congress by the Department of Defense).**		Source: DoD 5105.38-M; Source Date: 5/1/2012; Source Number: AP5.2, Table AP5.T1.			Foreign_Military_Sales_049

ACRONYMS

AECA	Arms Export Control Act
BA	Budget Authority
CEFT	Corporate Electronic Funds Transfer
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DSCA	Defense Security Cooperation Agency
EA	Expenditure Authority
EFT	Electronic Funds Transfer
FFMIA	Federal Financial Management Improvement Act
FMS	Foreign Military Sales
FSIO	Financial System Integration Office
LOA	Letter of Offer and Acceptance
LOR	Letter of Offer and Request
MASL	Military Articles and Services List
MILSTRIP	Military Standard Requisitioning Issue Procedures
RFP	Requests for Proposal
ULO	Unliquidated Obligations

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 19, Non-Appropriated Fund Instrumentalities

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 19 - Non-Appropriated Fund Instrumentalities		
Req ID	**Change Type**	**Reason for Change**
19.01.008	**D**	**Authoritative Source Deleted**
19.01.012	**C**	**Requirement verbiage updated.**
19.01.016	**D**	**Accounting for the government is double entry accrual. It is not unique for NAFI.**
19.01.018	**A**	**This requirement was moved from 01.01.045, to realign it to a more applicable functional area.**
19.01.019	**A**	**This requirement was moved from 02.01.214, to realign it to a more applicable functional area.**

Chart Legend:

A - Added FFMRs
These are new requirements due to revised and updated source document

C - Changed FFMRs
These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs
These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 19, Non-Appropriated Fund Instrumentalities

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 19, Non-Appropriated Fund Instrumentalities

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Non-Appropriated Fund Instrumentalities financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Non-Appropriated Fund Instrumentality functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Non-Appropriated Fund Instrumentalities financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996"

September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to: ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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NON-APPROPRIATED FUND INSTRUMENTALITIES INTRODUCTION

1. Non-Appropriated Funds (NAFs) are monies that are not appropriated by the Congress to incur obligations and make payments out of the United States (U.S.) Treasury. NAFs come primarily from the sale of goods and services to DoD military and civilian personnel and their family members. These funds are used to support Morale, Welfare, and Recreation (MWR); lodging; civilian welfare; post restaurant; and certain religious and educational programs. NAFs are entitled to the same protection as funds appropriated by the Congress of the U.S. and are used for the collective benefit of military personnel, their family members, and authorized civilians. These funds are separate from funds that are recorded in the books of the Department of the Treasury.

2. A NAF Instrumentality (NAFI) is a fiscal entity of the U.S. Government that is fully or partially supported by NAFs. NAFIs assist Secretaries of the Military Departments in providing programs for DoD personnel. NAFIs are not incorporated under the laws of any state or the District of Columbia, but have the legal status of an instrumentality of the U.S. and have the same immunities and privileges as the U.S. Government in the absence of specific Federal Statute.

3. NAFIs act in their own name, federal agencies create them and regulate their activities but they are not federal agencies or government corporations. Although NAFIs are an integral DoD organizational entity that performs essential government functions within DoD, they operate independently to provide or assist DoD organizations in the execution of programs supporting military personnel and authorized civilans.
As a fiscal entity, NAFIs maintain custody of and control over its NAFs and is responsible for exercising reasonable care relative to administering, safeguarding, preserving, and maintaining prudent care over those resources made available to carry out functions.

4. Although NAFIs function under the umbrella of a federal entity (e.g., DoD), the nature of its business operations in providing a support function to DoD use proceeds obtained from business operations and activities rather than with appropriated funds. The significance of NAFIs relationship with DoD does not in any manner cause the government's financial statements as a whole to be misleading or incomplete. NAFIs are not considered "federal reporting entities" for the purpose of financial statement reporting. NAFI financial statements are not in any manner associated with DoD financial statements that feed into the Government-wide financial statements.

NON-APPROPRIATED FUND INSTRUMENTALITIES REQUIREMENTS								DFAS 7900.4-M, Vol. 19
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Non-Appropriated Fund Instrumentalities	19.01.001		The nonappropriated funds (NAF) financial system shall support the retention of all records relating to payments to individuals and firms for at least four years and making them available for IRS review.		Source: DoDFMR Volume 13, Chapter 7; Source Date: 2/1/2011; Source Number: 070501			NonAppropriated_Funds_001
Non-Appropriated Fund Instrumentalities	19.01.002		The nonappropriated funds (NAF) financial system shall support the reporting of cumulative payments made by Nonappropriated Funds Instrumentalities (NAFIs) under service contracts of $600 or more to anyone, during a calendar year, to the IRS along with the total amounts paid to include the name, address, and Social Security number of the individual.		Source: DoDFMR Volume 13, Chapter 7; Source Date: 2/1/2011; Source Number: 070502			NonAppropriated_Funds_002
Non-Appropriated Fund Instrumentalities	19.01.003		Nonappropriated Funds Instrumentality (NAFI) payroll systems must provide complete, accurate, and prompt processing and accounting for pay, leave, and deductions.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080201 A			NonAppropriated_Funds_003
Non-Appropriated Fund Instrumentalities	19.01.004		Nonappropriated Funds Instrumentality (NAFI) payroll systems must provide complete, accurate, and prompt generation and maintenance of payroll records and transactions.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080201 B			NonAppropriated_Funds_004
Non-Appropriated Fund Instrumentalities	19.01.005		Nonappropriated Funds Instrumentality (NAFI) payroll systems must provide timely access to complete and accurate information to those internal and external to the NAFI who require the information.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080201 C			NonAppropriated_Funds_005

NON-APPROPRIATED FUND INSTRUMENTALITIES REQUIREMENTS							DFAS 7900.4-M, Vol. 19	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Non-Appropriated Fund Instrumentalities	19.01.006		Nonappropriated Funds Instrumentality (NAFI) payroll systems must provide timely and proper interaction of payroll systems with the core financial systems.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080201 D			NonAppropriated_Funds_006
Non-Appropriated Fund Instrumentalities	19.01.007		Nonappropriated Funds Instrumentality (NAFI) payroll systems must provide adequate internal controls, to ensure that payroll systems are operating as intended.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 08/0201 E			NonAppropriated_Funds_007
Non-Appropriated Fund Instrumentalities	19.01.008	D	Deleted: The accrual of annual leave is material and must be recognized as a liability and expense monthly in the individual NAFIs accounting records.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080205 A			NonAppropriated_Funds_017
Non-Appropriated Fund Instrumentalities	19.01.009		In accordance with Internal Revenue Service (IRS) Publication 15, (Circular E), Employers Tax Guide, records of employment taxes shall be maintained for a period of 4 years following the due date of such tax or from the date for which such tax has been paid, whichever date is later.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080206			NonAppropriated_Funds_012
Non-Appropriated Fund Instrumentalities	19.01.010		Documentation on pay shall be stored and transferred to the National Personnel Records Center, St. Louis, MO, for 56 years retention in accordance with the National Archives and Records Administration General Records Schedules.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080206			NonAppropriated_Funds_013

NON-APPROPRIATED FUND INSTRUMENTALITIES REQUIREMENTS								DFAS 7900.4-M, Vol. 19
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Non-Appropriated Fund Instrumentalities	19.01.011		The Nonappropriated Funds Instrumentality (NAFI) payroll system shall support the withholding of taxes from the wages of civilian employees for, and remitting them to, tax jurisdictions wherever the Federal Government has entered into agreements for withholding taxes. State and local taxes shall be withheld from the pay of enlisted personnel compensated from nonappropriated funds(NAF) for work performed during off-duty hours.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 080701			NonAppropriated_Funds_014
Non-Appropriated Fund Instrumentalities	19.01.012	C	**If the gross salary of an employee is not sufficient to permit all deductions to be made, then deductions will be made in the order of precedence established by Office of Personnel Management (OPM) "Order of Precedence" (see http://www.opm.gov/oca/pay/html/index_of_laws.asp). Nonappropriated Funds Instrumentalities (NAFIs) must consult policies, legal staff, and collective bargaining agreements to ensure the proper Order of Precedence is followed.**		Source: DoDFMR Volume 13; Source Date: 9/1/2008; Source Number: 080705			NonAppropriated_Funds_008

NON-APPROPRIATED FUND INSTRUMENTALITIES REQUIREMENTS							DFAS 7900.4-M, Vol. 19	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Non-Appropriated Fund Instrumentalities	19.01.013		All payroll disbursements shall be paid to nonappropriated funds (NAF) employees by electronic fund transfer (EFT) unless the head of the agency or designee has granted a waiver. The head of the agency or designee may waive the EFT requirement upon receipt of written certification from the employee which states that they do not have an account with a financial institution or for some other extenuating circumstances.		Source: DoDFMR Volume 13, Chapter 8; Source Date: 9/1/2008; Source Number: 0809			NonAppropriated_Funds_009
Non-Appropriated Fund Instrumentalities	19.01.014		System documentation must be of sufficient scope and depth to provide management, users, auditors, and system operation maintenance and modification personnel with an understanding of the design and operation of each component in the system and its integration with and relation to other components.		Source: DoDFMR Volume 13, Chapter 9; Source Date: 11/1/2008; Source Number: 090315			
Non-Appropriated Fund Instrumentalities	19.01.015		The NAFI accounting system must produce reports to compare current and prior period performance and planned performance with actual performance on an accrual basis		Source: DoDFMR Volume 13, Chapter 9; Source Date: 11/1/2008; Source Number: 090311			
Non-Appropriated Fund Instrumentalities	19.01.016	D	Deleted: The NAFI accounting system must use the double entry accrual basis of accounting.		Source: DoDFMR Vol 13, Ch 1; Source Date: 9/1/2008; Source Number: 010302			NonAppropriated_Funds_015

NON-APPROPRIATED FUND INSTRUMENTALITIES REQUIREMENTS							DFAS 7900.4-M, Vol. 19	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Non-Appropriated Fund Instrumentalities	19.01.018	A	**Within the Nonappropriated Fund Instrumentalities (NAFIs), the system must have the functionality to implement the SGL to support financial statement reporting at the Program Group level and the consolidated Military Department level. All data must summarize to the 4-digit SGL accounts and be traceable to the NAFIs using sub-accounts.**		Source: DoDFMR Vol 13, Ch 2; Source Date: 3/1/2011; Source Number: 020401			Maintain_GL_Chart_Of_Accounts_032
Non-Appropriated Fund Instrumentalities	19.01.019	A	**The financial reporting system must allow NAFIs to issue financial reports that include full and adequate disclosure of financial and accounting information in accordance with Chapter 7 > of this volume and DoDI 1015.15 specific reporting requirements (e.g., disclosure of fund equity adjustments and eliminating entry transactions between NAFIs); this includes Military Service Headquarters, Major Command and/or Region, and installation NAFIs. Following these requirements ensures that financial and accounting information is properly treated in preparing consolidated reports.**		Source: DoDFMR Vol 13, Ch 09; Source Date: 11/1/2008; Source Number: 090309D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_049

WORKING CAPITAL FUNDS REQUIREMENTS							DFAS 7900.4-M, Vol. 20	
Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Working Capital Funds	20.01.001	D	This requirement was moved to 03.04.041, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Working Capital Funds	20.01.002	D	This requirement was moved to 03.04.042, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Working Capital Funds	20.01.003	D	This requirement was moved to 08.07.001, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Working Capital Funds	20.01.004	D	Deleted: DWCF financial management systems must ensure that assets are properly safeguarded to deter fraud, waste and abuse.		Source: DoDFMR Volume 11B, Chapter 01; Source Date: 4/1/2010; Source Number: 010401			Working_Capital_004
Working Capital Funds	20.01.005	D	Deleted: DWCF financial management systems must ensure that performance measurement information is adequately supported.		Source: DoDFMR Vol 11B, Chap 01; Source Date: 4/1/2010; Source Number: 010401			Working_Capital_005
Working Capital Funds	20.01.006	D	This requirement was moved to 08.07.002, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Working Capital Funds	20.01.007	D	This requirement was moved to 08.07.003, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
EFT	Electronic Funds Transfer
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contribution Act
FSIO	Financial System Integration Office
IRS	Internal Revenue Service
NAF	Non-Appropriated Fund
NAFI	Non-Appropriated Fund Instrumentality
OFFM	Office of Federal Financial Management
TFM	Treasury Financial Manual

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 20, Working Capital Funds

September, 2012

Strategy Policy and Requirements

SUBJECT: Deleted Volumes

This volume has been deleted from DFAS 7900.4-M, Financial Management Systems Requirements Manual. Requirements in this volume are currently inapplicable to the Enterprise Resource Planning (ERP) financial management systems or the requirements have been realigned to a more applicable functional area within this manual. See description of requirement changes sheet below for a detail description of each deleted or realigned requirement.

All changes in this volume are denoted by bold blue font.

VOLUME 20 - Working Capital Funds		
Req ID	**Change Type**	**Reason for Change**
20.01.001	**D**	**This requirement was moved to 03.04.041, to realign it to a more applicable functional area.**
20.01.002	**D**	**This requirement was moved to 03.04.042, to realign it to a more applicable functional area.**
20.01.003	**D**	**This requirement was moved to 08.07.001, to realign it to a more applicable functional area.**
20.01.004	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
20.01.005	**D**	**Requirement is currently inapplicable to Enterprise Resource Planning (ERP) financial management systems modification and development.**
20.01.006	**D**	**This requirement was moved to 08.07.002, to realign it to a more applicable functional area.**
20.01.007	**D**	**This requirement was moved to 08.07.003, to realign it to a more applicable functional area.**