



# Defense Finance and Accounting Service

DFAS 7900.4-M

## Financial Management Systems Requirements Manual Appendix 4, Authoritative Sources

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements  
Appendix 4, Authoritative Sources Reference for Federal Financial Management System Requirements

Citation	Document Title/ Web Address	Date of Document
<b><u>Federal Legislation</u></b>		
	<a href="#"><u>Accountability of Tax Dollars Act of 2002</u></a>	2002
	<a href="#"><u>Cash Management Improvement Act of 1990 (Pub. L. 101-453), extended by the Cash Management Improvement Act Amendments of 1992 (Pub. L. 102-589)</u></a>	1990, 1992
<b>CFO Act</b>	<a href="#"><u>Chief Financial Officers Act of 1990 (Pub. L. 101-576)</u></a>	1990
	<a href="#"><u>Clinger-Cohen Act of 1996 (Information Technology Management Reform Act, Division E of Pub. L. 104-106)</u></a>	1996
	<a href="#"><u>Computer Security Act of 1987 (Pub. L. 100-235)</u></a>	1987
	<a href="#"><u>Debt Collection Improvement Act of 1996 (Pub. L. 104-134)</u></a>	1996
	<a href="#"><u>Economy Act (31 U.S.C. 1535)</u></a>	1998
<b>FFMIA</b>	<a href="#"><u>Federal Financial Management Improvement Act of 1996 (P.L. 104.208)</u></a>	1996
<b>FISMA</b>	<a href="#"><u>Federal Information Security Management Act of 2002 (Title III of the E-Government Act of 2002 (P.L. 107-347)</u></a>	2002
<b>FMFIA</b>	<a href="#"><u>Federal Managers' Financial Integrity Act of 1982 (Pub. L. 97-255)</u></a>	1982
	<a href="#"><u>Federal Records Act of 1950, as amended (Records Management by Federal Agencies, 44 U.S.C. 3101 et seq.)</u></a>	1950
<b>FOIA</b>	<a href="#"><u>Freedom of Information Act and Amendments of 1974 (Pub. L. 93-</u></a>	1974

	<a href="#"><u>502) (5 U.S.C. 52)</u></a>	
<b>GMRA</b>	<a href="#"><u>Government Management Reform Act of 1994 (Pub. L. 103-356)</u></a>	1994
	<a href="#"><u>Government Paperwork Elimination Act of 1998 (Pub. L. 105-277)</u></a>	1998
<b>GPRA</b>	<a href="#"><u>Government Performance and Results Act of 1993 (Pub. L. 103-62)</u></a>	1993
	<a href="#"><u>Improper Payments Information Act of 2002</u></a>	2002
	<a href="#"><u>Internal Revenue Service Restructuring and Reform Act of 1998 (Pub. L. 105-206)</u></a>	1998
	<a href="#"><u>Omnibus Reconciliation Act of 1993 (Pub. L. 103-66)</u></a>	1993
	<a href="#"><u>Paperwork Reduction Reauthorization Act of 1986 (Pub. L. 104-13)</u></a>	1986
	<a href="#"><u>Privacy Act of 1974 (Pub. L. 93-579)</u></a>	1974
	<a href="#"><u>Prompt Payment Act of 1982 (Pub. L. 97-177) and Amendments of 1996 (Pub. L. 100-496)</u></a>	1982, 1996
<b>Section 508</b>	<a href="#"><u>Rehabilitation Act Amendments of 1998 (Workforce Investment Act) (Pub. L. 106-246)</u></a>	1998
	<a href="#"><u>Reports Consolidation Act of 2000</u></a>	2000
	<a href="#"><u>Sarbanes-Oxley Act of 2002 (Pub. L. 107-204)</u></a>	2003
	<a href="#"><u>Tax Increase Prevention and Reconciliation Act of 2005</u></a>	2005
<b>OMB</b>	<b><u>Office of Management and Budget</u></b>	
	<a href="#"><u>OMB Home page</u></a>	
	<a href="#"><u>Selected OMB Bulletins</u></a>	
07-04	<a href="#"><u>OMB Bulletin No. 07-04: Audit Requirements for Federal Financial Statements</u></a>	Aug-08
	<a href="#"><u>OMB Memoranda</u></a>	
M 07-03	<a href="#"><u>Business Rules for Intragovernmental Transactions</u></a>	Nov-06
	<b><u>OMB Circulars</u></b>	
Cir A-11	<a href="#"><u>Circular No. A-11 Revised Subject: Preparation, Submission and Execution of the Budget</u></a>	Aug-09
Cir A-123	<a href="#"><u>Circular No. A-123 Revised Subject: Management's Responsibility</u></a>	Dec-04

	<i>for Internal Controls</i>	
Cir. A-127	<a href="#"><u>Circular No. A-127 Revised Subject: Financial Management Systems</u></a>	Jan-09
Cir. A-130	<a href="#"><u>Circular No. A-130 Revised, (Transmittal Memorandum No. 4), Subject: Management of Federal Information Resources</u></a>	Nov-00
Cir. A-136 (supersedes OMB 01.09)	<a href="#"><u>Circular No. A-136 Revised - Subject: Financial Reporting Requirements</u></a>	Sep-10
<b><u>CFOC</u></b>	<b><u>Chief Financial Officers Council (CFOC)</u></b>	
	<a href="#"><u>Chief Financial Officers Council (CFOC) Home Page</u></a>	
	<a href="#"><u>Core Financial Systems Requirements Documents</u></a>	
JFMIP-SR-01-04	<a href="#"><u>Framework for Federal Financial Management Systems</u></a>	May-04
JFMIP-FFMSR-8	<a href="#"><u>Federal Financial Management System Requirements (FFMSR) for Managerial Cost Accounting</u></a>	Feb-98
JFMIP-SR-99-5	<a href="#"><u>Human Resources &amp; Payroll Systems Requirements</u></a>	Apr-99
JFMIP-SR-99-8	<a href="#"><u>Direct Loan System Requirements</u></a>	Jun-99
JFMIP-SR-99-9	<a href="#"><u>Travel System Requirements</u></a>	Jul-99
JFMIP-SR-99-14	<a href="#"><u>Seized Property and Forfeited Assets Systems Requirements</u></a>	Dec-99
JFMIP-SR-00-01	<a href="#"><u>Guaranteed Loan System Requirements</u></a>	Mar-00
JFMIP-SR-00-03	<a href="#"><u>Grant Financial Systems Requirements</u></a>	Jun-00
JFMIP-SR-00-04	<a href="#"><u>Property Management Systems Requirements</u></a>	Oct-00
JFMIP-SR-01-01	<a href="#"><u>Benefit System Requirements</u></a>	Sep-01
OFFM-NO-0106	<a href="#"><u>Core Financial System Requirements (formerly JFMIP SR-02-01)</u></a>	Jan-06
JFMIP-SR-02-02	<a href="#"><u>Acquisition/Financial Systems Interface Requirements</u></a>	Jun-02
JFMIP-SR-03-01	<a href="#"><u>Revenue System Requirements</u></a>	Jan-03
JFMIP-SR-03-02	<a href="#"><u>Inventory, Supplies and Materials System Requirements</u></a>	Aug-03
OFFM-NO-0206	<a href="#"><u>Insurance Systems Requirements</u></a>	Jun-06
SFFBP	<a href="#"><u>Standard Federal Financial Business Processes</u></a>	Sep-09

<b>FASAB</b>	<b><u>Federal Accounting Standards Advisory Board</u></b>	
	<a href="#">FASAB Home page</a>	
	<a href="#"><u>Consolidated FASAB Statements of Federal Financial Accounting Concepts and Standards as of June 30, 2010 SFFAC 1-6 SFFAS 1-38 Interpretations 1-7 Technical Bulletins Technical Releases 1-11 Staff Implementation Guidance Original Pronouncements</u></a>	Jun-10
	<i>Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Concepts</i>	
SFFAC-1	<a href="#"><u>Statement of Federal Financial Accounting Concepts Number 1: Objectives of Federal Financial Reporting</u></a>	Sep-93
SFFAC-2	<a href="#"><u>Statement of Federal Financial Accounting Concepts Number 2: Entity and Display</u></a>	Jun-95
SFFAC-3	<a href="#"><u>Statement of Federal Financial Accounting Concepts Number 3: Management's Discussion and Analysis</u></a>	Apr-99
SFFAC-4	<a href="#"><u>Statement of Federal Financial Accounting Concepts Number 4: Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government</u></a>	Jan-03
SFFAC-5	<a href="#"><u>Statement of Federal Financial Accounting Concepts Number 5: Definitions of Elements and Basic Recognition Criteria for Accrual-Basis Financial Statements</u></a>	Dec-07
SFFAC-6	<a href="#"><u>Statement of Federal Financial Accounting Concepts Number 6: Distinguishing Basic Information, Required Supplementary Information, and Other Accompanying Information</u></a>	Feb-09
	<i>Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards</i>	
SFFAS-1	<a href="#"><u>Statement of Federal Financial Accounting Standards No 1: Accounting for Selected Liabilities</u></a>	Mar-93
SFFAS-2	<a href="#"><u>Statement of Federal Financial Accounting Standards No 2: Accounting for Direct Loans and Guarantees</u></a>	Aug-93
SFFAS-3	<a href="#"><u>Statement of Federal Financial Accounting Standards No 3: Accounting for Inventory and Related Property</u></a>	Oct-93
SFFAS-4	<a href="#"><u>Statement of Federal Financial Accounting Standards No 4: Managerial Cost Accounting Concepts and Standards for the Federal Government</u></a>	Jul-95
SFFAS-5	<a href="#"><u>Statement of Federal Financial Accounting Standards No 5: Accounting for Liabilities of the Federal Government</u></a>	Dec-95

SFFAS-6	<a href="#"><u>Statement of Federal Financial Accounting Standards No 6: Accounting for Property, Plant, and Equipment (PP&amp;E)</u></a>	Non-95
SFFAS-7	<a href="#"><u>Statement of Federal Financial Accounting Standards No 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting</u></a>	May-96
SFFAS-7	<a href="#"><u>Statement of Federal Financial Accounting Standards No 7 Implementation Guide</u></a>	Apr-02
SFFAS-8	<a href="#"><u>Statement of Federal Financial Accounting Standards No 8: Supplementary Stewardship Reporting</u></a>	Sep-97
SFFAS-9	<a href="#"><u>Statement of Federal Financial Accounting Standards No 9: Deferral of Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS No. 4</u></a>	Oct-97
SFFAS-10	<a href="#"><u>Statement of Federal Financial Accounting Standards No 10: Accounting for Internal Use Software</u></a>	Jun-98
SFFAS-11	<a href="#"><u>Statement of Federal Financial Accounting Standards No 11: Amendments to Accounting for Property, Plant &amp; Equipment: Definition Changes Amends SFFAS-6 &amp; SFFAS-8</u></a>	May-03
SFFAS-12	<a href="#"><u>Statement of Federal Financial Accounting Standards No 12: Recognition of Contingent Liabilities Arising from Litigation - Amends SFFAS-5</u></a>	Dec-98
SFFAS-13	<a href="#"><u>Statement of Federal Financial Accounting Standards No 13: Deferral of Para. 65.2-Material revenue-Related Transactions Disclosures Amends SFFAS-7</u></a>	Jan-99
SFFAS-14	<a href="#"><u>Statement of Federal Financial Accounting Standards No 14: Amendments to Deferred Maintenance Reporting - Amends SFFAS-6 and SFFAS-8</u></a>	Apr-99
SFFAS-15	<a href="#"><u>Statement of Federal Financial Accounting Standards No 15: Management's Discussion and Analysis – Standards</u></a>	Apr-99
SFFAS-16	<a href="#"><u>Statement of Federal Financial Accounting Standards No 16: Amendments to Accounting for Property, Plant &amp; Equipment: Measurement for Multi-Use Heritage Assets - Amends SFFAS-6 and SFFAS-8</u></a>	Jul-99
SFFAS-17	<a href="#"><u>Statement of Federal Financial Accounting Standards No 17: Accounting for Social Insurance</u></a>	Aug-99
SFFAS-18	<a href="#"><u>Statement of Federal Financial Accounting Standards No 18: Amendments to Accounting Standards for Direct loans and Loan Guarantees – SFFAS-2</u></a>	May-00

SFFAS-19	<a href="#"><u>Statement of Federal Financial Accounting Standards No 19: Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2</u></a>	Mar-01
SFFAS-20	<a href="#"><u>Statement of Federal Financial Accounting Standards No 20: Elimination of Certain Disclosures</u></a>	Sep-01
SFFAS-21	<a href="#"><u>Statement of Federal Financial Accounting Standards No 21: Reporting Corrections of Errors and Changes in Accounting Principles</u></a>	Oct-01
SFFAS-22	<a href="#"><u>Statement of Federal Financial Accounting Standards No 22: Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations</u></a>	Oct-01
SFFAS-23	<a href="#"><u>Statement of Federal Financial Accounting Standards No 23: Eliminating the Category National Defense Property, Plant, and Equipment</u></a>	May-03
SFFAS-24	<a href="#"><u>Statement of Federal Financial Accounting Standards No 24: Selected Standards for the Consolidated Financial Report of the United States Government</u></a>	Jan-03
SFFAS-25	<a href="#"><u>Statement of Federal Financial Accounting Standards No 25: Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment</u></a>	Jul-03
SFFAS-26	<a href="#"><u>Statement of Federal Financial Accounting Standards No 26: Presentation of Significant Assumptions for the Statement of Social Insurance: Amending SFFAS 25</u></a>	Nov-04
SFFAS-27	<a href="#"><u>Statement of Federal Financial Accounting Standards No 27: Identifying and Reporting Earmarked Funds</u></a>	Dec-04
SFFAS-28	<a href="#"><u>Statement of Federal Financial Accounting Standards No 28: Deferral of the Effective Date of Reclassification of the Statement of Social Insurance: Amending SFFAS 25 and 26</u></a>	Jan-05
SFFAS-29	<a href="#"><u>Statement of Federal Financial Accounting Standards No 29: Heritage Assets and Stewardship Land</u></a>	Jul-05
SFFAS-30	<a href="#"><u>Statement of Federal Financial Accounting Standards No 30: Inter-Entity Cost Implementation Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts</u></a>	Aug-05
SFFAS-31	<a href="#"><u>Accounting for Fiduciary Activities</u></a>	Oct-06
SFFAS-32	<a href="#"><u>Consolidated Financial Report of the United States Government Requirements: Implementing Statement of Federal Financial Accounting Concepts 4 "Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government"</u></a>	Sep-06

SFFAS-33	<a href="#"><u>Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates</u></a>	Oct-08
SFFAS-34	<a href="#"><u>The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board</u></a>	Jul-09
SFFAS 35	<a href="#"><u>Estimating the Historical Cost of General Property, Plant, and Equipment -- Amending Statements of Federal Financial Accounting Standards 6 and 23</u></a>	Oct-09
SFFAS 36	<a href="#"><u>Reporting Comprehensive Long-Term Fiscal Projections for the U.S. Government</u></a>	Sep-09
SFFAS 37	<a href="#"><u>Social Insurance: Additional Requirements for Management's Discussion and Analysis and Basic Financial Statements</u></a>	Apr-10
SFFAS 38	<a href="#"><u>Accounting for Federal Oil and Gas Resources</u></a>	Apr-10
SFFAS 39	<a href="#"><u>Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statement on Auditing Standards</u></a>	Aug-10
<b><u>TFM</u></b>	<b><u>Treasury Financial Manual</u></b>	
	<a href="#"><u>Treasury Financial Manual Home page</u></a>	
TFM S2 09-02	<a href="#"><u>U.S. Standard General Ledger</u></a>	Aug-09
TFM A-2009-07	<a href="#"><u>Final Federal Account Symbols and Titles: The FAST Book</u></a>	Aug-09
5 CFR Part 1315	<a href="#"><u>Code of Federal Regulations-Title 5—Prompt Payment Act</u></a>	Sep-99
TFM	<a href="#"><u>Treasury Financial Manual - Volume 1</u></a>	Sep-09
TFM Bulletin No. 2007-03	<a href="#"><u>Intragovernmental Business Rules</u></a>	Oct-06
TFM Bulletin No. 2007-06	<a href="#"><u>Intra-governmental Payment and Collection (IPAC) System - Treasury Account Symbol (TAS)/Business Event Type Code (BETC) Reporting</u></a>	Jun-07
<b><u>DoDFMR</u></b>	<b><u>DoD Financial Management Regulation</u></b>	
	<a href="#"><u>DoDFMR Homepage</u></a>	Dec-10

	<u><a href="#">DoDFMR Recently Published Changes</a></u>	Dec-10
1	<u><a href="#">GENERAL FINANCIAL MANAGEMENT INFORMATION, SYSTEMS AND REQUIREMENTS</a></u>	Jun-10
2a	<u><a href="#">BUDGET FORMULATION AND PRESENTATION (CHAPTERS 1-3)</a></u>	Aug-10
2b	<u><a href="#">BUDGET FORMULATION AND PRESENTATION (CHAPTERS 4-19)</a></u>	Sep-10
3	<u><a href="#">BUDGET EXECUTION - AVAILABILITY AND USE OF BUDGETARY RESOURCES</a></u>	Nov-10
4	<u><a href="#">ACCOUNTING POLICY AND PROCEDURES</a></u>	May-10
5	<u><a href="#">DISBURSING POLICY AND PROCEDURES</a></u>	Nov-10
6a	<u><a href="#">REPORTING POLICY AND PROCEDURES</a></u>	Oct-10
6b	<u><a href="#">FORM AND CONTENT OF THE DEPARTMENT OF DEFENSE AUDITED FINANCIAL STATEMENTS</a></u>	Sep-09
7a	<u><a href="#">MILITARY PAY POLICY AND PROCEDURES - ACTIVE DUTY AND RESERVE PAY</a></u>	Nov-10
7b	<u><a href="#">MILITARY PAY POLICY AND PROCEDURES - RETIRED PAY</a></u>	Nov-10
7c	<u><a href="#">SPECIAL MILITARY PAY/PERSONNEL PROGRAMS AND OPERATING PROCEDURES</a></u>	Jan-10
8	<u><a href="#">CIVILIAN PAY POLICY AND PROCEDURES</a></u>	Sep-10
9	<u><a href="#">TRAVEL POLICY AND PROCEDURES</a></u>	Oct-10
10	<u><a href="#">CONTRACT PAYMENT POLICY AND PROCEDURES</a></u>	Nov-10
11a	<u><a href="#">REIMBURSABLE OPERATIONS, POLICY AND PROCEDURES</a></u>	Jul-10
11b	<u><a href="#">REIMBURSABLE OPERATIONS, POLICY AND PROCEDURES- WORKING CAPITAL FUNDS (WCF)</a></u>	Apr-10
12	<u><a href="#">SPECIAL ACCOUNTS, FUNDS AND PROGRAMS</a></u>	Oct-10
13	<u><a href="#">NONAPPROPRIATED FUNDS POLICY AND PROCEDURES</a></u>	Nov-10
14	<u><a href="#">ADMINISTRATIVE CONTROL OF FUNDS AND ANTIDEFICIENCY</a></u>	Nov-10

	<b><u>ACT VIOLATIONS</u></b>	
15	<b><u>SECURITY ASSISTANCE POLICY AND PROCEDURES</u></b>	Jun-10
<b><u>DoDD</u></b>	<b><u>DoD Directives</u></b>	
5118.5	<a href="#"><u>DoD Directive 5118.5: Defense Finance and Accounting Service</u></a>	Dec-91
8500.01E (Supersedes 5200.28)	<a href="#"><u>DoD Directive 8500.01E: Information Assurance</u></a>	Oct-02
8000.01	<a href="#"><u>DoD Directive 8000.1 Management of DoD Information Resources and Information Technology (formerly 8000.1)</u></a>	Feb-09
<b><u>DoDI</u></b>	<b><u>DoD Instructions</u></b>	
8510.01 (Supersedes 5200.4)	<a href="#"><u>Dod Information Assurance Certification And Accreditation Process (DIACAP)</u></a>	Nov-07
5000.02	<a href="#"><u>DoD Instruction 5000.02 Operation of the Defense Acquisition System</u></a>	Dec-08
<b><u>USC</u></b>	<b><u>United States Code</u></b>	
	<a href="#"><u>U.S. Code Home page</u></a>	
	<a href="#"><u>U.S. Code Title 5 - Government Organization and Employees</u></a>	Jan-09
Sec. 8334	<a href="#"><u>Deductions, Contributions, and Deposits</u></a>	Jan-09
Sec. 8701	<a href="#"><u>Definitions</u></a>	Jan-09
Sec. 8906	<a href="#"><u>Contributions</u></a>	Jan-09
<b><u>GAO</u></b>	<b><u>Government Accountability Office</u></b>	
GAO-09-232G	<a href="#"><u>Federal Information System Controls Audit Manual (FISCAM)</u></a>	Feb-09