



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.

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 documents

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 8, Funds Control and Budgetary Accounting

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 8, Funds Control and Budgetary Accounting

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirement for Department of Defense (DoD) military components' and agencies' Funds Control and Budgetary Accounting functionality in financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS), "Federal Requirements for Financial Management Systems," as a multivolume Manual titled DFAS 7900.4-M, commonly known as the "Blue Book". The manual is a comprehensive compilation of the Federal Financial Management Improvement Act (FFMIA) system requirements and DoD system 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 the DoD military components and agencies to meet Federal mandates and will help facilitate DFAS progress toward reaching its strategic goal of providing services faster, better, and cheaper through intelligent systems. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Funds Controls and Budgetary Accounting functionality.

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the 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 Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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 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

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. 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.

DFAS operates most of the DoD's core accounting systems and functions as the primary Departmental entity responsible for generating general ledgers and financial reports. 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 components 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 Manual as part of DFAS 7900.4-M is approved for public release and may be accessed at <http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html>.

7. EFFECTIVE DATE. This Manual 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.

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	08.01.001		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

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	08.01.009		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

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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

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

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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

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

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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

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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

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

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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

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

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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

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

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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				

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	08.01.061	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				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

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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: <ul style="list-style-type: none"> 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

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			<p>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.</p>					
Record Budget Authority/Fund Allocation	08.01.064	A	<p>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.</p>	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	<p>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.</p>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-15				

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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_Expeditures_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				

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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				

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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	<p>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.</p>	<p>Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.10</p>				

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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	<p>To support the Funds Distribution process, the core financial system must provide automated functionality to request a warrant from the Treasury 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)</p>	<p>Source: I TFM 2-2000; Source Date: 3/1/2012; Source Number: Sec 2025.20</p>				

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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			

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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

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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

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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

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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

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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

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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 agency's 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

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Record Commitments, Obligations and Expenditures	08.03.056		To support the obligation process, the agency's 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 agency's 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 agency's 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 agency's 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

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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 agency's 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

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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 agency's 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

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Record Commitments, Obligations and Expenditures	08.03.064		To support the obligation process, the agency's 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 contractor's financial agent; contractor's account number and type of account (checking, savings, or lockbox); the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent; and the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's 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 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 29				Record_Commitments_Obligations_And_Expenditures_035

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Record Commitments, Obligations and Expenditures	08.03.066		To support the obligation 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 30				Record_Commitments_Obligations_And_Expenditures_036
Record Commitments, Obligations and Expenditures	08.03.067		"To support the obligation process, the agency's 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

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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: 10021311		Acquire-to-Retire Budget-to-Report Concept-to-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

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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	

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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
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

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
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			

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
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