# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 1 - General Ledger | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **01.01.004** | **C - Authoritative Source/Reference Updated** | |
| **01.01.008** | **C - Authoritative Source/Reference Updated** | |
| **01.01.010** | **C - Authoritative Source/Reference Updated** | |
| **01.01.012** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **01.01.018** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123, Appendix D has rendered the OFFM and JFMIP documents obsolete.** |
| **01.01.022** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **01.01.024** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **01.01.027** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **01.01.032** | **C - Authoritative Source/Reference Updated** | |
| **01.01.033** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 1 - General Ledger | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 01.01.034 | D - Duplicate Requirement Deleted | Covered by 01.01.001 |
| 01.01.035 | C - Authoritative Source/Reference Updated | |
| 01.01.042 | C - Authoritative Source/Reference Updated | |
| 01.02.003 | C - Authoritative Source/Reference Updated | |
| 01.02.004 | D - Duplicate Requirement Deleted | Covered by 01.02.015 |
| 01.02.010 | C - Authoritative Source/Reference Updated | |
| 01.02.015 | C - Authoritative Source/Reference Updated | |
| 01.02.016 | C - Authoritative Source/Reference Updated | |
| 01.02.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.023 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.024 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.025 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.03.012 | C - Authoritative Source/Reference Updated | |
| 01.04.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 1 - General Ledger | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 01.05.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.022 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.023 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.031 | C - Authoritative Source/Reference Updated | |
| 01.05.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.033 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.034 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.035 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.036 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 1 - General Ledger | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 01.05.037 | C - Authoritative Source/Reference Updated | |
| 01.05.038 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.039 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.042 | C - Authoritative Source/Reference Updated | |
| 01.05.047 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.048 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.049 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.050 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.052 | C - Authoritative Source/Reference Updated | |
| 01.05.055 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.056 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.057 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.058 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 01, General Ledger**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, (The Blue Book), "Financial Management Systems Requirements Manual,". This manual is a compilation of the General Ledger specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these General Ledger specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the General Ledger specific financial management systems requirements for system and program managers' use in developing General Ledger functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial systems requirements, mandated by policy, for General Ledger (GL) financial management systems. It is a compilation of General Ledger specific financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996," September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# GENERAL LEDGER INTRODUCTION

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

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

3. The United States Standard General Ledger (USSGL), under Volume I of the Treasury Financial Manual (TFM) Supplement Number 2 (August 2009), provides a uniform Chart of Accounts to be used in standardizing federal agency accounting which supports the preparation of standard external reports required by central agencies. The Office of Management and Budget (OMB) Circular A-123, Appendix D and the Federal Financial Management Improvement Act (FFMIA) of 1996 require implementation of the USSGL at the transaction level throughout an agency's financial management systems. The USSGL is composed of five major sections: (1) Chart of Accounts, (2) Account Definitions, (3) Accounting Transactions, (4) USSGL Attributes, and (5) Report Crosswalks. Those federal executive agencies that serve on the USSGL Board maintain the Chart of Accounts and Account Definitions. The Financial Management Service (FMS) publishes the five sections of the USSGL in the TFM and posts them on the Internet at http://www.fms.treas.gov/ussgl.

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

5. The general ledger defines the chart of accounts and transaction posting rules. It is used to update multiple accounts, including budgetary and proprietary accounts, for a single transaction or financial event. It provides for entering journal entries to post transactions, record account adjustments, and perform periodic closings. The general ledger provides a standard accounting structure for the accumulation and processing of financial management data, enhances control of maintaining financial databases, and supports budgetary and external financial reporting. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

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

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | | |
|---|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.001 | | To support the General Ledger Account Definition process, the system must provide automated functionality to maintain a chart of accounts consistent with the United States Standard General Ledger (USSGL) Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles. | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_001 |
| Maintain Chart of Accounts | 01.01.004 | C - Authoritative Source/Reference Updated | **To support the General Ledger Account Definition process, the system must provide automated functionality to maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and Governmentwide Financial Report System (GFRS) reporting). These proprietary and budgetary sets of general ledger accounts must be self-balancing (the total debits equals the total credits).** | Source: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 5/1/2014 | 1.1.1.2_Defining GL Accounts and Attributes_DI | Provide GL proprietary account attributes (for example, exchange/nonexchange indicator, Federal/non-Federal indicator, and program indicator) consistent with the United States Government Standard General Ledger (USSGL) account attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_003 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.005 | | The system's USSGL account structure must provide a self-balancing set of budgetary accounts to record the appropriation, apportionment, allocation, commitment, obligation, and expenditure processes. | Source: DoDFMRVol1,Ch7,Sub0705; Source Date: 6/1/2009 | 1.1.1.3_Defining GL Accounts and Attributes_DI | Provide GL budgetary account attributes (for example, Default Budget Enforcement Act Category, Apportionment Category B Program Code, Authority Type Code) consistent with the USSGL attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_034 |
| Maintain Chart of Accounts | 01.01.008 | C - Authoritative Source/Reference Updated | **To support the Accounting Classification Management process, the system must provide automated functionality to maintain a Treasury Account Symbol (TAS) structure that includes the following components defined by Treasury and Office of Management and Budget (OMB): • Subclass • Agency code • Hyphen (when co-owner is not null) • Transfer agency • Fiscal year (period of availability) • Main account number • Sub-account symbol.** | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.1.2_Defining GL Accounts and Attributes_DI | Provide GL proprietary account attributes (for example, exchange/nonexchange indicator, Federal/non-Federal indicator, and program indicator) consistent with the United States Government Standard General Ledger (USSGL) account attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_005 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.010 | C - Authoritative Source/Reference Updated | **To support the General Ledger (GL) Account Definition process, the system must provide automated functionality to define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_007 |
| Maintain Chart of Accounts | 01.01.012 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to add, change, or deactivate elements of the accounting classification structure and define valid Accounting Classification Element (ACE) values without programming changes (e.g., through online table updates). | Source: ; Source Date: | 1.1.1.3_Defining GL Accounts and Attributes_DI | Provide GL budgetary account attributes (for example, Default Budget Enforcement Act Category, Apportionment Category B Program Code, Authority Type Code) consistent with the USSGL attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_009 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | | |
|---|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.018 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the system must provide automated functionality to maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent child relationships. | Source: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_011 |
| Maintain Chart of Accounts | 01.01.022 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to provide the capability to derive full accounting classifications on transactions from abbreviated user input. Examples of methods include: entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose. | Source: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_014 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.024 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to add, change or de-activate accounts in the chart of accounts without programming changes. | Source: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_015 |
| Maintain Chart of Accounts | 01.01.027 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date. | Source: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_018 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.032 | C - Authoritative Source/Reference Updated | **To support the General Ledger Account Definition process, the system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts.** | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_023 |
| Maintain Chart of Accounts | 01.01.033 | C - Authoritative Source/Reference Updated | **To support the General Ledger Account Definition process, the system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts.** | Source: DoDFMRVol1,Ch7,Sub0702; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_024 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.034 | D - Duplicate Requirement Deleted | To support the General Ledger Account Definition process, the system must provide automated functionality to deliver the Core financial system software populated with the current published values for the USSGL chart of accounts. | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_025 |
| Maintain Chart of Accounts | 01.01.035 | C - Authoritative Source/Reference Updated | **To support the General Ledger Account Definition process, the system must provide automated functionality to deliver systems software populated with the current published values for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) attributes.** | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 5/1/2014 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_026 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.042 | C - Authoritative Source/Reference Updated | **To support the General Ledger process, the system must have the functionality to implement the USSGL to accomplish internal and external reporting needs. For external reporting, all data must summarize to the four-digit USSGL accounts (1000 Assets, 2000 Liabilities, 3000 Net Position, 4000 Budgetary, 5000 Revenue and Other Financing Sources, 6000 Expenses, 7000 Gains/Losses/Miscellaneous Items, and 8000 Memorandum) and standard attributes required by Treasury/FMS for Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).** | Source: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 5/1/2014 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_038 |
| Maintain Chart of Accounts | 01.01.047 | | To support the Accounting Classification Management process, the system must use the Standard Financial Information Structure (SFIS). | Source: DoDFMRVol1,Ch4,Sub0404; Source Date: 6/1/2009Source: DoDFMRVol1,Ch4,Sub0406; Source Date: 6/1/2009Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_035 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Chart of Accounts | 01.01.048 | | The system shall have the capability to validate the Treasury Account Symbol (TAS) against the Federal Account Symbols and Titles (FAST) Book. | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_036 |
| Maintain Chart of Accounts | 01.01.049 | | Within the Nonappropriated Fund Instrumentalities (NAFIs), the system must have the functionality to implement the SGL to support financial statement reporting at the Program Group level and the consolidated Military Department level. All data must summarize to the 4-digit SGL accounts and be traceable to the NAFIs using sub-accounts. | Source: DoDFMRVol13,Ch2,Sub0204; Source Date: 3/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_032 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Transaction Posting Rules | 01.02.003 | C - Authoritative Source/Reference Updated | **To support the General Ledger Update and Editing process, the system must provide automated functionality to update all general ledger account balances (i.e., budgetary, proprietary and memorandum accounts) based on a single input transaction.** | Source: DoDFMRVol1,Ch7,Sub0706; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_002 |
| Maintain Transaction Posting Rules | 01.02.004 | D - Duplicate Requirement Deleted | To support the Transaction Definition process, the system must provide automated functionality to define the general ledger account postings used in a standard transaction. | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Transaction Posting Rules | 01.02.010 | C - Authoritative Source/Reference Updated | **To support the Transaction Definition process, the system must provide automated functionality to define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.** | Source: DoDFMRVol1,Ch7,Sub0706; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_006 |
| Maintain Transaction Posting Rules | 01.02.015 | C - Authoritative Source/Reference Updated | **To support the Transaction Definition process, the system must provide automated functionality to define the appropriate debit and credit pairs of a single standard transaction.** | Source: DoDFMRVol1,Ch7,Sub0702; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_011 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Transaction Posting Rules | 01.02.016 | C - Authoritative Source/Reference Updated | **To support the General Ledger Update and Editing process, the system must provide automated functionality to validate U.S. Standard General Ledger (USSGL) attributes on transactions (whether entered or derived) prior to the posting.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_012 |
| Maintain Transaction Posting Rules | 01.02.019 | | The system must calculate and record the foreign currency fluctuation gains or losses resulting from the settlement of foreign currency receivables or payables when the settlement occurs. | Source: DoDFMRVol4,Ch2,Sub0202; Source Date: 12/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | General_Ledger_Maintain_Transaction_Posting_Rules_006 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Maintain Transaction Posting Rules | 01.02.020 | | To support the General Ledger Account Definition process, the system must be able to record financial events throughout the financial management system applying the requirements of the U.S. Standard General Ledger (USSGL) at the transaction level. Application of the Standard General Ledger (SGL) at the transaction level means that the financial management systems will process transactions following the definitions and defined uses of the general ledger accounts as described in the SGL. Compliance with this standard requires: (1) data in financial reports is consistent with the USSGL; (2) Transactions recorded are consistent with USSGL rules, (3) supporting transaction detail for USSGL accounts are readily available. | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Chart_Of_Accounts_002 |
| Maintain Transaction Posting Rules | 01.02.021 | D - Authoritative Source/Reference Deleted | DELETED: To support the Transaction Definition process, the Core financial system must provide automated functionality to record like accounting events consistently using standard transactions. Standard transactions must specify the general ledger account postings, and update document balances and any related tables (e.g. available funding) and define standard transactions that include proprietary, budgetary and memorandum accounts | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_012 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Transaction Posting Rules | 01.02.022 | | The system must provide the capability to differentiate between unexpired, expired and canceled funds, and be capable of providing edit checks to post budgetary transactions, such as obligations and recoveries of prior-year obligations, in accordance with the provisions of OMB Circular A-11, Part 4 and USSGL posting rules displayed in Section III of the USSGL. | Source: USSGL; Source Date: 12/1/2002Source: OMBCIRA-11,Pt4,Sec130; Source Date: 7/1/2013 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_013 |
| Maintain Transaction Posting Rules | 01.02.023 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting to general ledger accounts that have been de-activated. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_019 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Transaction Posting Rules | 01.02.024 | D - Authoritative Source/Reference Deleted | DELETED: To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions that derive general ledger postings based on accounting classification elements or other document data elements. | Source: ; Source Date: | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Chart_Of_Accounts_027 |
| Maintain Transaction Posting Rules | 01.02.025 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to update general ledger control accounts consistent with postings made to subsidiary ledgers. Prevent transactions from posting that would cause the general ledger control accounts to be out-of-balance with the subsidiary ledgers. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_028 |

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| Maintain Transaction Posting Rules | 01.02.026 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out-of-balance at any level of the agency's accounting classification structure specified on a transaction. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_001 |
| Maintain Transaction Posting Rules | 01.02.027 | | The system must provide the functionality to post data coming from a mixed system using proper U.S. Standard General Ledger (USSGL) accounts and accounting standards. | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_014 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain Transaction Posting Rules | 01.02.028 | | The Nonappropriated Fund Standard General Ledger (NAFSGL) must be used for accounting and financial statement reporting to ensure the information in the financial statements is consistent for all Nonappropriated Fund Instrumentalities (NAFIs). | Source: DoDFMRVol13,Ch2,Sub0201; Source Date: 3/1/2011 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | General_Ledger_Maintain_Transaction_Posting_Rules_007 |
| Record Journal Entries | 01.03.012 | C - Authoritative Source/Reference Updated | **To support the General Ledger Update and Editing process, the system must have the capability to prevent transactions from posting that would cause general ledger debits and credits to be out of balance within the proprietary, budgetary, or memorandum accounts. Proprietary, budgetary, and memorandum accounts must each be self-balancing.** | Source: DoDFMRVol1,Ch7,Sub0702; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Record_GL_Journal_Entries_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Journal Entries | 01.03.014 | | To support the General Ledger Update and Editing process, the system must post a corresponding entry to record funds in the Treasury proprietary accounts when a general ledger transaction to record the receipt of budget authority from appropriations in budgetary accounts is made. | Source: DoDFMRVol1,Ch7,Sub0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_007 |
| Record Journal Entries | 01.03.015 | | To support the General Ledger Update and Editing process, the system must post a corresponding entry to record accounts payable or related liability, and expense and/or asset in proprietary accounts when a general ledger transaction to record delivered orders unpaid in budgetary accounts is made. | Source: DoDFMRVol1,Ch7,Sub0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_008 |
| Record Journal Entries | 01.03.016 | | To support the General Ledger Update and Editing process, the system must post a corresponding entry to record funds disbursed and a reduction to the related accounts payable or liability in the proprietary accounts when a general ledger transaction to record delivered orders paid in budgetary accounts is made. | Source: DoDFMRVol1,Ch7,Sub0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_009 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Journal Entries | 01.03.017 | | To support the General Ledger Update and Editing process, the system must post a corresponding entry to record accounts receivable and revenue recognition in the proprietary accounts when a general ledger transaction to record reimbursements earned but uncollected in budgetary accounts is made. | Source: DoDFMRVol1,Ch7,Sub0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_010 |
| Record Journal Entries | 01.03.018 | | To support the General Ledger Update and Editing process, the system must post a corresponding entry to record funds collected and a reduction to the related receivable in the proprietary accounts when a general ledger transaction to record reimbursements earned and collected in budgetary accounts is made. | Source: DoDFMRVol1,Ch7,Sub0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_011 |

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| Post Transactions to Update the General Ledger | 01.04.004 | | The system must distinguish between entity and non-entity assets. | Source: SFFAS1,26; Source Date: 3/1/1993Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_002 |

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| Post Transactions to Update the General Ledger | 01.04.005 | | The system must have the capability to report entity cash and assets separately from nonentity cash and assets. | Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008Source: SFFAS1,30; Source Date: 3/1/1993Source: SFFAS1,29; Source Date: 3/1/1993Source: SFFAS1,28; Source Date: 3/1/1993Source: DoDFMRVol4,Ch2,Sub0201; Source Date: 12/1/2009Source: DoDFMRVol4,Ch1,Sub0103; Source Date: 9/1/2008 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_003 |

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| Post Transactions to Update the General Ledger | 01.04.006 | | The system must recognize and record investments by DoD components in U.S. Treasury securities in accordance with Statement of Federal Financial Accounting Standards (SFFAS) 1. | Source: SFFAS1,67; Source Date: 3/1/1993Source: SFFAS1,68; Source Date: 3/1/1993Source: SFFAS1,72; Source Date: 3/1/1993 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Post_Transactions_To_Update_GL_004 |

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| Post Transactions to Update the General Ledger | 01.04.010 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Analysis process, the core financial system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and TAS or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance. | Source: ; Source Date: | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_009 |

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| Post Transactions to Update the General Ledger | 01.04.011 | | To support the general ledger process the system must allow the U.S. Standard General Ledger (USSGL) to be used regardless of the sources of funds. Fund identification of financial resources shall be maintained in order to (1) disclose compliance with financial authorizations and (2) prepare reports on the status of appropriations and funds for Congress, OMB, and Treasury. | Source: DoDFMRVol1,Ch7,Sub0705; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_010 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Post Transactions to Update the General Ledger | 01.04.012 | | The system shall maintain accounting data to permit reporting in accordance with Federal accounting standards, and reporting requirements issued by the Director of OMB and/or the Secretary of the Treasury, when applicable. Where no accounting standards have been recommended by FASAB and issued by the Director of OMB, the systems shall maintain data in accordance with the applicable accounting standards used by the agency for preparation of its financial statements. | Source: DoDFMRVol1,Ch7,Sub0706; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_011 |
| Perform Periodic General Ledger Postings | 01.05.001 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to any open accounting period. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_001 |
| Perform Periodic General Ledger Postings | 01.05.002 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to the current and prior fiscal year (i.e., until the closing process is complete). | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_002 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Perform Periodic General Ledger Postings | 01.05.004 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to provide a year-end closing process that records United States Standard General Ledger (USSGL) prescribed closing entries in accounting periods separate from other accounting periods. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_003 |
| Perform Periodic General Ledger Postings | 01.05.005 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to close accounting periods and prevent the posting of new transactions to any closed period. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_004 |
| Perform Periodic General Ledger Postings | 01.05.006 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to perform multiple closings in a trial/test mode so that users can review the closing results, clear the closing entries and re-run the closing process. This functionality must be available for both 'pre-closing' entries and 'closing' entries. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_005 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.007 | D - Authoritative Source/Reference Deleted | DELETED: To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report providing the following amounts for each general ledger account: Beginning balance for the accounting period. Total amount of debits for the accounting period. Total amount of credits for the accounting period. Cumulative ending balance for the accounting period. Provide the option to select whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level, and also whether they are displayed at the GL sub-account level (actual accounts used for posting transactions) or the USSGL account level. Sub-totals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in organization, internal fund and TAS on the report. The report must include the balances of all funds and all fiscal years maintained by the agency. Also, to support the Financial Reporting process, the Core financial system must generate a FACTS I trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: Beginning balance for the accounting period. Total amount of debits for the accounting period. Total amount of | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_006 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| | | | credits for the accounting period. Cumulative ending balance for the accounting period. Provide the option to specify whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level The report must include all general ledger accounts (both FACTS I accounts and non-FACTS I accounts). FACTS I accounts must be displayed at the USSGL and attribute level (I.e. separate amounts should be displayed when there is more than one attribute value within an USSGL account). Non-FACTS I accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAS, internal fund, and organization on the report. | | | | |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.015 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that includes the following elements: • Treasury Account Symbol • Budget fiscal year • Internal fund code • Organization • Program • Project • Activity • Cost center • Object class • Revenue source • Budget function • Budget sub-function code • Accounting period. Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the Treasury Appropriation Fund Symbol (TAFS). | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_011 |
| Perform Periodic General Ledger Postings | 01.05.021 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to expired or unexpired budget authority in order to derive the USSGL prescribed entries to record spending adjustments. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_015 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Perform Periodic General Ledger Postings | 01.05.022 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to permit recording of previously unrecorded obligations to prior year budget authority or expired budget authority and generate related upward spending adjustments in the current year and identify when posting transactions will invoke upward spending adjustments, and apply the agency-defined level of validation (I.e., rejection, warning or information only). | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_016 |
| Perform Periodic General Ledger Postings | 01.05.023 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to paid or unpaid obligations and/or expenditures in order to derive the USSGL prescribed entries for recording spending adjustments. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_017 |
| Perform Periodic General Ledger Postings | 01.05.029 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_022 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.030 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define five additional accounting classifications elements, including element titles and valid values. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_023 |
| Perform Periodic General Ledger Postings | 01.05.031 | C - Authoritative Source/Reference Updated | **To support the General Ledger Update and Editing process, the system must provide automated functionality to classify accounting transactions by U.S. Standard General Ledger (USSGL) attributes required for Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), and GFRS reporting as specified by the current supplement(s) to the Treasury Financial Manual (TFM).** | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 5/1/2014 | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_024 |
| Perform Periodic General Ledger Postings | 01.05.032 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Account Definition process, the Core financial system must add, change or de-activate U.S. SGL attribute domain values in order to accommodate changes in FACTS I, FACTS II, or GFRS reporting without programming changes. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_025 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Perform Periodic General Ledger Postings | 01.05.033 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to, when correcting documents that previously generated spending adjustment entries, reverse the original spending adjustment entries and generate new spending adjustments for the correct amounts. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_026 |
| Perform Periodic General Ledger Postings | 01.05.034 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if anticipated recoveries have been previously recorded in order to derive the USSGL prescribed entries to record downward spending adjustments. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_027 |
| Perform Periodic General Ledger Postings | 01.05.035 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to delivered or undelivered orders in order to derive the USSGL prescribed entries to record spending adjustments. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_028 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.036 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the system must have the capability to maintain fifteen accounting periods per fiscal year. One period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_049 |
| Perform Periodic General Ledger Postings | 01.05.037 | C - Authoritative Source/Reference Updated | **To support the Accounting Period Maintenance and Closing process, the system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the U.S. Standard General Ledger (USSGL) attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), and GFRS reporting requirements.** | Source: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 5/1/2014 | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_030 |
| Perform Periodic General Ledger Postings | 01.05.038 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make single year appropriation and fund tables available in subsequent fiscal years. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_031 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.039 | D - Authoritative Source/Reference Deleted | DELETED: To add value to the Accounting Period Maintenance and Closing functionality, the Core financial system should deliver a capability to make mass changes to tables rolled forward to a subsequent fiscal year. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_032 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.042 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: • Beginning balance for the accounting period • Total amount of debits for the accounting period • Total amount of credits for the accounting period • Cumulative ending balance for the accounting period. Provide the option to specify whether general ledger account balances are rolled up to the TAFS level, internal fund level, or organization level. The report must include all general ledger accounts. Accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within a USSGL account. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.** | Source: DoDFMRVol6A,Ch6, Sub0601; Source Date: 7/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Perform_Periodic_GL_Postings_035 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Perform Periodic General Ledger Postings | 01.05.047 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to re-open closed accounting periods and record transactions to them. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_037 |
| Perform Periodic General Ledger Postings | 01.05.048 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to classify transactions by standard and agency-defined accounting classification elements. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_038 |
| Perform Periodic General Ledger Postings | 01.05.049 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to query document accounting data. Parameters include all standard and agency-defined accounting classification elements. Result is a list of selected document accounting lines. Display the document number, accounting classification elements and accounting line amounts. Drill down from accounting lines to GL transaction details, including transaction numbers, transaction and system dates and debits and credits. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_039 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Perform Periodic General Ledger Postings | 01.05.050 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define additional accounting classification structure (lower) levels in the fund, program, project, organization and object class structures (e.g. establish parent child relationships with the ability to summarize, distribute funds, and report data at all defined levels). | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_040 |
| Perform Periodic General Ledger Postings | 01.05.051 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that can associate each element with multiple other elements and element values, including: • TAS to multiple internal funds • Internal fund to multiple organizations, programs, projects, and activities • Organization to multiple programs, projects and activities • Project code to multiple organizations, programs and activities • Program to multiple organizations, projects and activities. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_041 |

| GENERAL LEDGER REQUIREMENTS | | | | | DFAS 7900.4-M, Vol. 01 | | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Perform Periodic General Ledger Postings | 01.05.052 | C - Authoritative Source/Reference Updated | **To support the Accounting Classification Management process, the system must provide automated functionality to deliver the system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11.** | Source: OMBCIRA-11,Pt2,Sec83; Source Date: 7/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Perform_Periodic_GL_Postings_042 |
| Perform Periodic General Ledger Postings | 01.05.055 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to Query General Ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain. | Source: ; Source Date: | | | Perform_Periodic_GL_Postings_021 |
| Perform Periodic General Ledger Postings | 01.05.056 | D - Authoritative Source/Reference Deleted | DELETED: To support Proprietary and Budgetary Accounting functions of the USSGL, the System must provide control features that ensure that the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_045 |

| GENERAL LEDGER REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 01 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Perform Periodic General Ledger Postings | 01.05.057 | D - Authoritative Source/Reference Deleted | DELETED: The Core Financial System must have the capability to provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_046 |
| Perform Periodic General Ledger Postings | 01.05.058 | D - Authoritative Source/Reference Deleted | DELETED: To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the Daily General Ledger (GL) and Subsidiary Ledger Exception Report. Result is a list of GL control accounts by internal fund code whose balances differ from the subsidiary ledgers. Report lines include the GL control account balance, the balance of the open documents in the subsidiary ledger, and the difference. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_047 |

# ACRONYMS

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

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 2 - Financial Reporting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **02.01.002** | **C - Authoritative Source/Reference Updated** | |
| **02.01.010** | **D - Duplicate Requirement Deleted** | **Covered by 02.01.011** |
| **02.01.193** | **C - Authoritative Source/Reference Updated** | |
| **02.01.209** | **D - Authoritative Source Deleted** | **OMB Circular A-127 rescinded.** |
| **02.01.224** | **D - Authoritative Source Deleted** | **OMB Circular A-127 rescinded.** |
| **02.02.007** | **C - Authoritative Source/Reference Updated** | |
| **02.02.008** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **02.02.031** | **C - Authoritative Source/Reference Updated** | |
| **02.02.033** | **C - Authoritative Source/Reference Updated** | |
| **02.02.034** | **C - Authoritative Source/Reference Updated** | |
| **02.02.035** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 2 - Financial Reporting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 02.02.037 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 02.02.038 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 02.02.039 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 02.03.001 | C - Authoritative Source/Reference Updated | |
| 02.03.004 | C - Authoritative Source/Reference Updated | |
| 02.04.015 | C - Authoritative Source/Reference Updated | |
| 02.04.017 | C - Authoritative Source/Reference Updated | |
| 02.04.018 | C - Authoritative Source/Reference Updated | |
| 02.04.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 02.04.031 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 02.04.035 | C - Authoritative Source/Reference Updated | |
| 02.04.036 | C - Authoritative Source/Reference Updated | |
| 02.04.037 | C - Authoritative Source/Reference Updated | |
| 02.04.038 | C - Authoritative Source/Reference Updated | |
| 02.04.039 | C - Authoritative Source/Reference Updated | |
| 02.04.040 | C - Authoritative Source/Reference Updated | |
| 02.07.009 | C - Authoritative Source/Reference Updated | |
| 02.08.002 | C - Authoritative Source/Reference Updated | |
| 02.08.004 | C - Authoritative Source/Reference Updated | |

| VOLUME 2 - Financial Reporting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **02.08.005** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **02.08.006** | **C - Authoritative Source/Reference Updated** | |
| **02.08.008** | **C - Authoritative Source/Reference Updated** | |
| **02.08.009** | **C - Authoritative Source/Reference Updated** | |
| **02.08.010** | **C - Authoritative Source/Reference Updated** | |

***Chart Legend:***

**A - Added**
These are new requirements due to revised and updated source documents.

**C - Changed**
These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**
These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 02, Financial Reporting**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, (The Blue Book), "Financial Management Systems Requirements Manual". This manual is a compilation of the Financial Reporting specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Financial Reporting specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Financial Reporting specific financial management systems requirements for system and program managers' use in developing Financial Reporting functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Financial Reporting financial management systems. It is a

compilation of Financial Reporting specific financial management systems requirements mandated by Public
Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# FINANCIAL REPORTING INTRODUCTION

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

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

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

4. OMB, in Circular A-136, defines the structure and content of agencies' annual financial statements required by Section 3515 of Title 31, United States Code. This guidance establishes the format of the principal financial statements (balance sheet, statement of net cost, statement of changes in net position, etc.) and the content of various required disclosures accompanying the statements. The Department of Defense has also issued "form and content" guidance for the Department mirroring the OMB guidance. That guidance is contained in Volume 06B of the DoD Financial Management Regulations (FMR). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.002 | C - Authoritative Source/Reference Updated | **The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements.** | Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_001 |
| General Instructions | 02.01.010 | D - Duplicate Requirement Deleted | To support the Financial Reporting process, the system must provide automated functionality to generate Financial reports which result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_General_Instructions_009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.011 | | To support the Financial Reporting process, the system must provide automated functionality to generate financial reports. The underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies, procedures and related requirements as outlined in the Department of Defense Financial Management Regulation (DoDFMR), Volume 6A, Chapter 02, Paragraph 020201. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_010 |
| General Instructions | 02.01.015 | | The system must provide the capability for Department of Defense (DoD) components/reporting entities to generate financial statements for quarterly interim and fiscal year-end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Data presented in the fiscal year end prior year column must be identical with the amounts reported on the financial statements of the prior year. | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _007 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Instructions | 02.01.019 | | The system shall have the capability to allow an authorized user to generate a restated report when Department of Defense(DoD) Components discover errors or identify changes that are required to be made to information previously reported and issuance of the subsequent period audited financial statements is not imminent. The statement shall be clearly identified as a restated report and clearly identify the material error being corrected. | Source: OMBCIRA-136,SecII.4.9; Source Date: 10/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_030 |
| General Instructions | 02.01.026 | | The system shall recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, shall be translated into U.S. dollars at the exchange rate on the financial statement date. | Source: SFFAS1,27; Source Date: 3/1/1993 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_044 |
| General Instructions | 02.01.027 | | The system shall recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports shall disclose the reasons and nature of restrictions. | Source: SFFAS1,30; Source Date: 3/1/1993 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_045 |

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| General Instructions | 02.01.038 | | The system shall have the capability to account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities. | Source: SFFAS1,67; Source Date: 3/1/1993 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _046 |
| General Instructions | 02.01.193 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability.** | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _034 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.199 | | To support the Financial Reporting process, the system must have the capability to generate annual audited financial statements comprised of nine major sections. The quarterly unaudited financial statements shall be comprised of the principal statements, notes to the principal statements and, if applicable, supporting consolidating and/or combining statements. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information; H. Other Accompanying Information; I. Audit Opinion. | Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _039 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Instructions | 02.01.206 | | The system must provide the capability for Department of Defense(DoD)Components to prepare a separate Consolidated Variance Analysis Supplemental Report to explain significant variances between comparative periods on report lines of the Balance Sheet, the Statement of Net Cost and selected lines of the Statement of Changes in Net Position, the Statement of Budgetary and supporting note schedules. A significant variance is a fluctuation from the same quarter in the prior year to the current year which is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets and where the fluctuation amount is greater than the applicable threshold. | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_001 |
| General Instructions | 02.01.207 | | The system must make the monthly SF-133 reports available via the World Wide Web within the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application. | Source: DoDFMRVol6A,Ch4, Sub0406; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_002 |
| General Instructions | 02.01.208 | | The system shall uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_003 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Instructions | 02.01.209 | D - Authoritative Source Deleted | DELETED: The system shall have the capability for Department of Defense components who report entity financial statements for Treasury Index 97 funds, reported as General Funds, to follow the flow of funds from the apportionment of an appropriation, to allocation, suballocation, and allotment. For financial statement reporting, accounting activities shall consolidate allotment and suballotment information consistent with the flow (distribution) of funds. The consolidating/combining statements shall include a column for each of its General Funds and Working Capital Fund (WCF) subentities. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_050 |
| General Instructions | 02.01.210 | | The system shall have the capability for authorized users of Department of Defense (DoD) Components to prepare financial statements and have them audited consistent with the requirements of the FY 2002 National Defense Authorization Act (Public Law 107-107). | Source: DoDFMRVol6B,Ch1, Sub0105; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_General_Instructions_004 |
| General Instructions | 02.01.211 | | The system must have the capability to provide authorized users of Department of Defense (DoD) Components data to address significant events, conditions, risks, uncertainties, trends, and contingencies that may affect future operations in Management,Discussion and Analysis (MD&A). | Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_General_Instructions_005 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Instructions | 02.01.212 | | The system must provide automated financial reporting system consistency and agreement capabilities so that supporting schedules presented in the notes have total figures which agree with the amounts presented in the body of the financial statements. Also, the chosen rounding level must be consistently maintained throughout the financial statements and notes. Rounded totals must agree between the financial statements as applicable (e.g., Total Consolidated Net Position line on the Statement of Changes in Net Position should equal the Total Consolidated Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals). In addition, the prior year column must be consistent with the amounts published on the financial statements and notes in the prior year. | Source: DoDFMRVol6B,Ch10, Sub1001; Source Date: 4/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_006 |
| General Instructions | 02.01.224 | D - Authoritative Source Deleted | DELETED: The system must use financial data that can be traced directly to the United States Standard General Ledger (USSGL) accounts to produce reports providing financial information, whether used internally or externally. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_008 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.001 | | To support the Financial Reporting process, the system must provide automated functionality to prepare a journal voucher. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_001 |
| Roles and Responsibilities | 02.02.002 | | The system shall have the capability for an authorized user to ensure that repetitive financial reports are prepared consistently. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_005 |
| Roles and Responsibilities | 02.02.003 | | The system shall have the capability for an authorized user to enter an explanation for the adjustments on a journal voucher. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_006 |
| Roles and Responsibilities | 02.02.004 | | The system shall have the capability for an authorized user to certify the Statement of Accountability, Standard Form 1219/1220. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_008 |
| Roles and Responsibilities | 02.02.005 | | The system shall provide the automated functionality to capture expenditure data from reporting entities and electronically submit a monthly consolidated report to Foreign Military Sales (FMS). | Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.006 | | The system shall provide the capability to distribute a monthly Security Assistance transaction file for the use at the Defense Finance and Accounting Service (DFAS) Security Cooperation Accounting (SCA). Monthly status-of-allotment information and associated reports of reconciliation must be submitted to arrive at DFAS SCA by the 20th calendar day following the close of each accounting month. | Source: DoDFMRVol15,Ch3,Sub0304; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_011 |
| Roles and Responsibilities | 02.02.007 | C - Authoritative Source/Reference Updated | **To support the Accounting Period Maintenance and Closing process, the system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.** | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_012 |
| Roles and Responsibilities | 02.02.008 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the General Ledger (GL)/Agency Confirmation Report(ACR) Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: • Items on the ACR listing and not in the agency's general ledger • Items on the ACR listing for a different amount than in the agency's general ledger • Items in the agency's general ledger and not on the ACR listing. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | |

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| Roles and Responsibilities | 02.02.009 | The system shall provide the capability for an authorized user to ensure that all adjustments to a previously issued cash report that have been posted to the official accounting records, but have not previously been reported, have been included in the current period cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_013 |
| Roles and Responsibilities | 02.02.010 | The system shall provide the capability to validate that amounts included in the cash report have been verified to have the proper sign (positive or negative). | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_014 |
| Roles and Responsibilities | 02.02.011 | The system shall provide the capability to validate all mathematical calculations on each cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_015 |
| Roles and Responsibilities | 02.02.012 | The system shall provide the capability for an authorized user to ensure that identified relationships between amounts within a cash report are checked and validated. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_016 |
| Roles and Responsibilities | 02.02.013 | The system shall provide the capability to validate that the amounts reported for the same data elements are consistent with all similar cash reports for the same reporting period. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_017 |

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| Roles and Responsibilities | 02.02.014 | The system shall provide the capability to identify abnormal account balances in cash reports using predetermined thresholds. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_018 |
| Roles and Responsibilities | 02.02.015 | The system shall provide the capability to identify unusual trends for amounts reported in current year and/or period cash reports from amounts reported in prior year and/or period cash reports using predetermined thresholds. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_019 |
| Roles and Responsibilities | 02.02.016 | The system shall provide the capability for an authorized user to identify if an adjustment is required to change official accounting records or to correct errors made during the preparation of a cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_020 |
| Roles and Responsibilities | 02.02.017 | The system shall provide the capability to allow an authorized user to refer a proposed adjustment that needs to be made to the official accounting records to the affected DoD Component for final approval. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_021 |
| Roles and Responsibilities | 02.02.018 | The system shall provide the capability to allow an authorized user to process all approved adjustments to correct errors made in the preparation of a cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_022 |

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| Roles and Responsibilities | 02.02.019 | The system must provide the capability for an authorized user to identify monthly report adjustments by total amounts, type and categories of reasons for adjustments made to correct errors during the preparation of cash reports. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_023 |
| Roles and Responsibilities | 02.02.020 | The system must provide the capability to allow an authorized user the capability to submit the Statement of Interfund Transactions to the Under Secretary of Defense (Comptroller) USD.(C). | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_032 |
| Roles and Responsibilities | 02.02.021 | The system shall provide the capability to allow the Central Accounts Office (CAO) to submit the Statement of Interfund Transactions on behalf of the General Service Administration (GSA) to the Treasury Department. | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_033 |
| Roles and Responsibilities | 02.02.022 | The system shall provide the capability to prepare monthly the Statement of Interfund Transactions, containing totals for each appropriation/limit charged and reimbursed,the reporting period and the reporting office. | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_034 |
| Roles and Responsibilities | 02.02.023 | The system shall provide the capability to allow an authorized user to submit the Statement of Interfund Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component. | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_035 |

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| Roles and Responsibilities | 02.02.024 | The system shall provide the capability to allow an authorized user to submit the Statement of Transactions to the Office of the Under Secretary of Defense (OUSD). | Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_024 |
| Roles and Responsibilities | 02.02.025 | The system shall provide the capability to allow authorized users to submit the Statement of Transactions to each Department of Defense (DoD) Component and any other agency for which it collects or disburses showing the transactions for that Component. | Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_025 |
| Roles and Responsibilities | 02.02.026 | The system shall provide the capability for an authorized user to adjust the Fund Balance with Treasury General Ledger account for the amount of supported undistributed disbursements and collections reported in the departmental expenditure system. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_026 |
| Roles and Responsibilities | 02.02.027 | The system shall provide the capability for an authorized user to reverse adjustments created to adjust the Fund Balance with Treasury General Ledger account for the amount of the supported undistributed disbursements and collections once the in-transit transactions are recorded in the source accounting system. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_027 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.028 | | The system shall provide the capability to capture data regarding the original adjustment with an explanation that the journal voucher is a reversing entry. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_028 |
| Roles and Responsibilities | 02.02.029 | | The system must have the capability to categorize journal vouchers by each of the applicable categories established by the Defense Finance and Accounting Service (DFAS),DFAS customers or Department of Defense (DoD) components in order to ensure greater management control and oversight of the journal voucher process. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_029 |
| Roles and Responsibilities | 02.02.030 | | The system must have the capability to validate that all journal vouchers are annotated with the name, title, and office symbol of both the preparer and the approver. In an electronic environment, the name, title, and office symbol may be represented by a user ID. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_030 |
| Roles and Responsibilities | 02.02.031 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must be able to report the financial information required for program management performance reporting.** | Source: OMBCIRA-136,SecII.2; Source Date: 10/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_031 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.033 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _031 |
| Roles and Responsibilities | 02.02.034 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to generate reclassified consolidated agency financial statements for input to GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package.** | Source: DoDFMRVol6A,Ch6, Sub0602; Source Date: 7/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _035 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.035 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the GL accounts and balances that make up the amounts, from the General Ledger (GL) account balances to the individual balances by TAS, and to detailed GL transactions.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _036 |
| Roles and Responsibilities | 02.02.036 | | To support the Financial Reporting process, the system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly unaudited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year. | Source: DoDFMRVol6B,Ch1, Sub0104; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _038 |
| Roles and Responsibilities | 02.02.037 | D - Authoritative Source/Reference Deleted | DELETED:To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_002 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.038 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing- Import the Monthly DT/DV support listing from the Government Online Accounting Link System (GOALS) II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_003 |
| Roles and Responsibilities | 02.02.039 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket (DT) or Debit Voucher (DV) number), dollar amount, and document date of: Items on the DT/DV support listing and not in the agency general ledger Items on the DT/DV support listing for a different amount than in the agency general ledger Items in the agency general ledger and not on the DT/DV support listing. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.040 | | The accrual of annual leave must be recognized as a liability and expense monthly in the individual NAFIs accounting records to maintain the internal control standard of recording and documentation of transactions. | Source: DoDFMRVol13,Ch8,Sub0812; Source Date: 11/1/2013 | 1.1.4.3_Managing Financial Liability Information_DO | Provide liability data required to post GL transactions consistent with USSGL attributes (covered/not covered, Federal/non-Federal), transaction codes, transaction categories (for example, disbursements and payables), and transaction subcategories (for example, payables/accrued liabilities) as defined in the TFM. | Financial_Reporting_Roles_and_Responsibilities_037 |
| Budgetary and Fund Status Reporting | 02.03.001 | C - Authoritative Source/Reference Updated | **The system must have the capability to generate the Report on Budget Execution and Budgetary Resources (SF-133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with OMB Circular A-11 instructions and the USSGL crosswalk to the SF-133 report.** | Source: OMBCIRA-11,Pt4,Sec130; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Budgetary and Fund Status Reporting | 02.03.002 | | The system shall have the capability to produce the Report on Budget Execution and Budgetary Resources (SF 133) for the following current accounts: 1. Military functions accounts a. General Fund b. Management Fund c. Public Enterprise Revolving Fund d. Intragovernmental Revolving Fund (includes Working Capital Funds) e. Special Fund f. Trust Non-Revolving/Trust Revolving Funds. 2. Civil functions accounts (except those of the Corps of Engineers) 3. Security Assistance Program Accounts 4. Credit Financing Accounts. | Source: DoDFMRVol6A,Ch4, Sub0403; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_002 |
| Budgetary and Fund Status Reporting | 02.03.003 | | The system shall have the capability to generate a Report on Total Reimbursement which identifies supplemental budget execution data, with respect to reimbursements, in terms of their sources and the FY programs being executed. | Source: DoDFMRVol6A,Ch4, Sub0404; Source Date: 5/1/2011Source: DoDFMRVol12,Ch6,Sub0603; Source Date: 9/1/1996 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Budgetary and Fund Status Reporting | 02.03.004 | C - Authoritative Source/Reference Updated | **To support the Upward/Downward Spending Adjustment process, the system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.** | Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 2.1.2.3_Recording Budget Obligations and Outlays_DO | Provide budget obligation and outlay data required to post GL transactions consistent with USSGL transaction codes, categories (for example, funding), and subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_010 |
| Budgetary and Fund Status Reporting | 02.03.005 | | The system must support reporting the monthly outlay execution data (specifically the Statement of Transactions (SoT) to the Department of the Treasury) to Office of the Under Secretary of Defense (Comptroller)in electronic format at the same time it is reported to the Department of the Treasury each month. | Source: DoDFMRVol6A,Ch4, Sub0406; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_005 |
| Budgetary and Fund Status Reporting | 02.03.006 | | The system must have the capability to show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position. | Source: SFFAS27,11; Source Date: 12/1/2004Source: OMBCIRA-136,SecII.4.5; Source Date: 10/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_006 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Budgetary and Fund Status Reporting | 02.03.007 | | The system shall have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). The Department of Defense (DoD) has elected to aggregate smaller budget accounts within an account grouping titled 'Other Accounts.' The major account groupings and the aggregate of smaller budget accounts shall, in total, agree with the amounts reported on the face of the reporting entity's SBR. | Source: DoDFMRVol6B,Ch12, Sub1202; Source Date: 2/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting _068 |
| Budgetary and Fund Status Reporting | 02.03.008 | | The system shall have capabilities for Required Supplementary Information (RSI) Reporting on Military Equipment Deferred Maintenance. The Military Departments shall use the format in Table 12-2 of the Department of Defense Financial Management Regulation to report material amounts of deferred maintenance on military equipment. | Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Budgetary_and_Fun d_Status_Reporting_ 011 |
| Budgetary and Fund Status Reporting | 02.03.009 | | The system shall have capabilities for Required Supplementary Information (RSI) reporting to allow Department of Defense (DoD) Components to report the quantities, additions, and deletions of Heritage Assets under their control in a Stewardship Report titled, 'Heritage Assets'. | Source: DoDFMRVol6B,Ch12, Sub1204; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Budgetary_and_Fun d_Status_Reporting_ 008 |

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| Budgetary and Fund Status Reporting | 02.03.010 | | The system shall have capabilities for Required Supplementary Information (RSI) reporting to allow Department of Defense (DoD) Components to disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled 'Stewardship Land'. | Source: DoDFMRVol6B,Ch12, Sub1204; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_009 |
| Cash Accountability Reporting | 02.04.001 | | The system shall provide automated functionality for cash assets to be reported to the U. S. Department of the Treasury. | Source: SFFAS1,22; Source Date: 3/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_001 |
| Cash Accountability Reporting | 02.04.002 | | The system shall have the capability to capture summarized information on adjustments to prior month disbursements and collections on the succeeding month Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_002 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.003 | | The system shall have the capability to generate and transmit cash reporting data to Treasury's Consolidated Monthly Statements of Accountability (SOA) based on the Department of Defense (DoD) Disbursing Officers' individual, Monthly Statement of Accountability (SF 1219) Reports. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_003 |
| Cash Accountability Reporting | 02.04.004 | | The system shall provide the capability for an authorized user to ensure the dollar amounts reported in the official cash reports are verified against the amounts contained in the official accounting records. | Source: DoDFMRVol6A,Ch2,Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_005 |
| Cash Accountability Reporting | 02.04.005 | | The system shall provide the capability to provide status reports on all unprocessed in-transit disbursements, undistributed in-transit disbursements or any other in-transit transactions. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_006 |
| Cash Accountability Reporting | 02.04.006 | | The system shall provide the capability for authorized users to perform a monthly detailed reconciliation of their Fund Balance With Treasury accounts. | Source: DoDFMRVol4,Ch2,Sub0204; Source Date: 12/1/2009 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_007 |
| Cash Accountability Reporting | 02.04.007 | | The system shall provide the capability to capture a file of intransit transactions. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.008 | | The system shall provide the capability to prepare the monthly Statement of Interfund Transactions report. | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_037 |
| Cash Accountability Reporting | 02.04.009 | | The system shall have the capability for authorized users to match chargeback transactions with the appropriation or fund that was charged when the original disbursement was issued. | Source: DoDFMRVol3,Ch11,Sub1109; Source Date: 11/1/2010 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_009 |

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| Cash Accountability Reporting | 02.04.010 | | The system shall provide the automated functionality to reject the processing and distribution of in-transit disbursement transactions if the amount is greater than $2,500. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_010 |
| Cash Accountability Reporting | 02.04.011 | | The system shall provide the automated functionality to match disbursements to its corresponding, detail-level obligation and post it as promptly as current systems and business practices reasonably permit. | Source: DoDFMRVol3,Ch11,Sub1103; Source Date: 11/1/2010 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_011 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.012 | | The system shall provide the automated functionality to capture current period adjustments supported by detailed written documentation that will provide an audit trail to the source transaction(s). | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Cash_Accountabilit y_Reporting_012 |
| Cash Accountability Reporting | 02.04.013 | | The system shall provide the capability to capture cross-disbursement transactions input manually and electronically. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Cash_Accountabilit y_Reporting_013 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.014 | | The system shall provide the capability to generate a consolidated Statement of Accountability (SF1219) by Disbursing Station Symbol Number (DSSN) to reflect line items reported to Treasury. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_014 |
| Cash Accountability Reporting | 02.04.015 | C - Authoritative Source/Reference Updated | **The system must provide the capability to support the management of multiple Agency Location Codes (ALC) and associate the appropriate ALC with each transaction involving Fund balance with Treasury to facilitate external reporting and reconciliation with Treasury.** | Source: TFMVol1,Pt2,Ch3300; Source Date: 6/1/2009 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_016 |
| Cash Accountability Reporting | 02.04.016 | | The system shall provide the capability to distribute a daily transaction file of 'By Others' cross disbursing details to each Paying Center. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 2.2.3.2_Reporting on Payments_DO | Agencies for which Treasury disburses: Provide payment transaction information at the required account classification level (for example, appropriation, fund, and receipt) and subclass code as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_018 |
| Cash Accountability Reporting | 02.04.017 | C - Authoritative Source/Reference Updated | **The system shall provide the capability to generate a report of transaction level details for the Treasury Agency Symbol (TAS)/Treasury Appropriation Fund Symbol (TAFS) totals on the Financial Management Service (FMS) Form 224, Statement of Transactions.** | Source: TFMVol1,Pt2,Ch3300; Source Date: 6/1/2009 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_019 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.018 | C - Authoritative Source/Reference Updated | **To support the Treasury Information Maintenance process, the system must have the capability to capture the Treasury Agency Symbol (TAS)/Business Event Type Code(BETC) on all transactions that impact the Fund Balance With Treasury (FBWT) and are reported through the Governmentwide Accounting (GWA) system.** | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 9/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Cash_Accountabilit y_Reporting_020 |
| Cash Accountability Reporting | 02.04.019 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import the Agency Confirmation Report (ACR) support listing from the Government On-Line Accounting Link (GOALS II)/Information Access System (IAS) Regional Finance Center (RFC )Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting _Cash_Accountabilit y_Reporting_021 |
| Cash Accountability Reporting | 02.04.020 | | The system shall have the automated capability to generate a supplemental Statement of Accountability (SF 1219) when the final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are found to be necessary. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Cash_Accountabilit y_Reporting_023 |

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| Cash Accountability Reporting | 02.04.021 | The system shall have the capability to attach supporting documentation for the adjustment entries as part of the supplemental Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_024 |
| Cash Accountability Reporting | 02.04.022 | The system must have the automated capability to generate a separate Statement of Accountability (SF 1219)for each Disbursing Station Symbol Number(DSSN). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_025 |
| Cash Accountability Reporting | 02.04.023 | The system must provide an automated capability to reconcile the Fund Balance With Treasury (SGL 1010) account balances recorded in the Department of Defense (DoD) internal ledger for each fund symbol with the Treasury's records on a monthly basis. | Source: TFMVol1,Pt2,Ch5100, Sec5130; Source Date: 3/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_026 |
| Cash Accountability Reporting | 02.04.024 | The system shall provide the automated capability to enable the reconciliation of transactions identified on the Statement of Differences(FMS 6652)received from Treasury. | Source: TFMVol1,Pt2,Ch5100, Sec5140; Source Date: 3/1/2012 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_027 |
| Cash Accountability Reporting | 02.04.025 | The system shall provide the capability to reconcile the Statement of Transactions received from another Defense Finance and Accounting Service(DFAS) Center or agency with the detailed transactions received from the same DFAS Center or agency. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_028 |

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| Cash Accountability Reporting | 02.04.026 | The system shall provide the capability to reconcile the Statement of Interfund Transactions received from another Defense Finance and Accounting Service (DFAS) Center or agency to the Governmentwide Accounting (GWA) Statement with the Treasury Department. | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_036 |
| Cash Accountability Reporting | 02.04.027 | The system shall provide the capability to reconcile the Statement of Interfund Transactions received from another Defense Finance and Accounting Service (DFAS) Center or agency with the detailed transactions received from the same DFAS Center or agency. | Source: DoD4000.25-7-M,Ch5; Source Date: 5/1/2007 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_038 |
| Cash Accountability Reporting | 02.04.028 | The system shall provide the capability to record an adjustment to correct a discrepancy between the Department of Defense (DoD) or DoD Component General Ledgers, including all subsidiary ledgers, and the corresponding balance recorded at the U.S. Treasury identified during the Fund Balance With Treasury reconciliation process. | Source: DoDFMRVol4,Ch2,Sub0207; Source Date: 12/1/2009 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_029 |
| Cash Accountability Reporting | 02.04.029 | The system shall provide the capability to allow an authorized user to submit a Statement of Accountability (SF 1219) each month for each Disbursing Station Symbol Number (DSSN) assigned whether or not any transactions occur or any accountable balance is involved. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_030 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.030 | | The system must provide the capability to prevent the submission of a corrected/amended Statement of Accountability (SF 1219) in the same accounting period the original SF 1219 was submitted to Treasury. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_031 |
| Cash Accountability Reporting | 02.04.031 | D - Authoritative Source/Reference Deleted | DELETED: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture “Treasury Document #” on all transactions that impact the Fund Balance with Treasury (FBWT). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_Cash_Accountability_Reporting_032 |
| Cash Accountability Reporting | 02.04.032 | | The system shall provide the capability to use the calendar month as the reporting period so that the reporting period begins on the first day of each calendar month and ends on the last day, unless exception conditions are met on the Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_033 |
| Cash Accountability Reporting | 02.04.033 | | The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer is relieved from disbursing duties prior to the last day of the month. In which case, the reporting period shall begin on the first day of each calendar month and end on the final day for which the Disbursing Officer has disbursing duties on the Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_034 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.034 | | The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer commences disbursing duties on a day other than the first day of the month. In which case, the reporting period shall begin on the first day for which the Disbursing Officer commenced disbursing duties and end on the final day of the calendar month on the Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_035 |
| Cash Accountability Reporting | 02.04.035 | C - Authoritative Source/Reference Updated | **To support the Reconciliation and Reporting process, the system must provide automated functionality to Generate the Financial Management Service (FMS)224 Report. Parameter is the accounting period. Result is the FMS 224, Statement of Transactions, for non-Governmentwide Accounting (GWA) reporting Agency Location Code (ALC's). Generate the report in both hard copy and electronic formats required by the Department of the Treasury.** | Source: TFMVol1,Pt2,Ch4700,Sec4707; Source Date: 9/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_002 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.036 | C - Authoritative Source/Reference Updated | **To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Financial Management Service (FMS) 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each Treasury Account Symbol (TAS) total reported in each section of the FMS 224. Detailed transactions must include: • Agency Location Codes (ALC) • Treasury Account Symbol (TAS) • Transaction amount • Confirmation date • Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.** | Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 9/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.037 | C - Authoritative Source/Reference Updated | **To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Financial Management Service (FMS) Partial 224 Report. Parameters are the Agency Location Code (ALC) Business Activity, Governmentwide Accounting (GWA)Reporter Category, and accounting period. Result is the FMS Partial 224 for transactions associated with the ALC's Business Activity (Intra-governmental Payments and Collections (IPAC), CA$HLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury.** | Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 9/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _023 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.038 | C - Authoritative Source/Reference Updated | **To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Financial Management Service (FMS) Partial 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each Treasury Account Symbol (TAS) total reported in each section of the Partial 224. Detailed transactions must include: • Agency Location Code (ALC) • Treasury Account Symbol (TAS) • Transaction amount • Confirmation date • Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.** | Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 9/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Financial_Reporting _027 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.039 | C - Authoritative Source/Reference Updated | **To support the Reconciliation and Reporting process, the system must provide automated functionality to generate a Financial Management Service (FMS) Partial 224 Exception Report. Parameter is accounting period. Result is a list of the Fund Balance with Treasury (FBWT) transactions that were posted to an Agency Location Code (ALC), but are ineligible for inclusion on the Partial 224 based on the ALC's business activity. Transactions must include: • Agency Location Code (ALC) • Treasury Account Symbol (TAS) • Transaction amount • Confirmation date • Document number.** | Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 9/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _028 |
| Cash Accountability Reporting | 02.04.040 | C - Authoritative Source/Reference Updated | **To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I Treasury Financial Manual (TFM)6-8500, Cash Forecasting Requirements.** | Source: TFMVol1,Pt6,Ch8500, Sec8530; Source Date: 3/1/2012 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _029 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Foreign Currency Reporting | 02.05.001 | | The system shall provide the capability to produce the International Balance of Payments (IBOP) quarterly report in the following four parts: • Part I: Disbursements • Part II: Reimbursements • Part III: Receipts • Part IV: Supplemental Data The report shall be provided to the Department of Commerce no later than 45 calendar days following the end of the quarter. | Source: DoDFMRVol6A,Ch13 ,Sub1301; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_001 |
| Foreign Currency Reporting | 02.05.002 | | The system shall have the capability to produce the monthly Foreign Currency Fluctuations Defense Report-Operations and Maintenance (DD-COMP (M) 1506) in accordance with Department of Defense Financial Management Regulation (DoDFMR )formats. | Source: DoDFMRVol6A,Ch7, Sub0703; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_002 |
| Foreign Currency Reporting | 02.05.003 | | The system shall have the capability to produce the monthly Foreign Currency Fluctuations Defense Report-Construction (DD-COMP (M) 1761) in accordance with Department of Defense Financial Management Regulation (DoDFMR) formats. | Source: DoDFMRVol6A,Ch7, Sub0703; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_003 |
| Foreign Currency Reporting | 02.05.004 | | The system shall provide the automated functionality to generate Consolidated Disbursing Officers' Quarterly Foreign Currency Reports. | Source: DoDFMRVol5,Ch16,S ub1602; Source Date: 2/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_004 |

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| Foreign Currency Reporting | 02.05.005 | The system shall provide the automated functionality to transmit the Consolidated Foreign Currency Report to Department of the Treasury and Department of Commerce 45 calendar days after the close of each quarter. | Source: DoDFMRVol5,Ch16,Sub1602; Source Date: 2/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Foreign_Currency_Reporting_007 |
| Foreign Currency Reporting | 02.05.006 | The system shall have the capability to capture all collections, disbursements, and accommodation exchanges reported on the Foreign Currency Control Record (DD Form 2663) from Disbursing Officers (DOs), Deputy DOs, Agents, and Cashiers who engage in foreign currency transactions. | Source: DoDFMRVol5,Ch16,Sub1601; Source Date: 2/1/2011 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Foreign_Currency_Reporting_006 |
| Revenue and Accounts Receivable Reporting | 02.06.001 | The system shall provide the capability to produce the Monthly Receivables Data file (MRD). | Source: DoDFMRVol4,Ch3,Sub0301; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_001 |

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| Revenue and Accounts Receivable Reporting | 02.06.002 | The system shall provide the capability to produce the quarterly Current Status Accounts Receivable (Original Maturity of Less Than 90 Days) from Foreign Obligors Report. | Source: DoDFMRVol6A,Ch12,Sub1211; Source Date: 8/1/2011 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_002 |
| Revenue and Accounts Receivable Reporting | 02.06.003 | The system shall provide the capability to produce the annual Actual Revenue and Obligations - RCS: DD-A&T(Q&A)1649 Report. | Source: DoDFMRVol11A,Ch16,Sub1602; Source Date: 8/1/2002 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_003 |
| Revenue and Accounts Receivable Reporting | 02.06.004 | The system shall provide the capability to report the cumulative payments made by Nonappropriated Funds Instrumentalities (NAFIs) under service contracts of $600 or more to anyone, during a calendar year,to the IRS along with the total amounts paid to include the name,address, and Social Security number of the individual. | Source: DoDFMRVol13,Ch7,Sub0705; Source Date: 3/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.001 | | The system shall link the buyer and seller through a common agreement number (order number) for elimination, no later than seller acceptance of the order, when all buyer and seller attributes are known. | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 9/1/2013 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_001 |
| Intragovernmental Reporting | 02.07.002 | | The system shall provide the capabilty for generating trading partner data for matching of buyer and seller data across reporting entities within the Department of Defense and other government entities it conducts trade with. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Intragovernmental_ Reporting_002 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.003 | | The system shall provide the capability for making an adjustment to trading partner data so that buyer and seller data will agree between reporting entity within the Department of Defense and other government entities it conducts trade with. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_003 |
| Intragovernmental Reporting | 02.07.004 | | The system shall have the capability to accumulate balances by Treasury Index for Level 1 Trading Partners. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_004 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Intragovernmental Reporting | 02.07.005 | | The system shall provide the capability to reconcile buyer and seller financial bookings as they occur but no later then monthly or as required by the order. | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 9/1/2013 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_005 |
| Intragovernmental Reporting | 02.07.006 | | The system shall provide the capability to categorize Intragovernmental transaction data into four groups: sales of goods and servies to federal reporting entities, intragovernmental fiduciary transactions, transfer-in(out), and prior period adjustments. | Source: DoDFMRVol6B,Ch13, Sub1303; Source Date: 3/1/2012 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_006 |
| Intragovernmental Reporting | 02.07.007 | | The system shall provide the user the capability to report Level 3 Undistributed Collections for intragovernmental transactions. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Intragovernmental_ Reporting_007 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.008 | | The system shall have a systemic edit to prevent a user from using Level 1 Federal amounts to aid in the elimination of Level 2 or 3 Federal amounts. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Intragovernmental_ Reporting_008 |
| Intragovernmental Reporting | 02.07.009 | C - Authoritative Source/Reference Updated | **The system shall provide the capability to enable the user to systemically crosswalk the Standard Financial Information Structure (SFIS) elements to the Trading Partner Code.** | Source: DoDFMRVol1,Ch4,Sub0404; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.010 | | The system shall provide automated functionality to asssociate transactions by Business Partner Network (BPN) number. | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 9/1/2013 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.011 | | The system shall allow a buyer to record intragovernmental advance payments as an asset for elimination reporting purposes. | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 9/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Financial_Reporting _Intragovernmental_ Reporting_012 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.012 | | The system shall allow a seller to record the receipt of an intragovernmental advance payment as a liability for elimination reporting purposes. | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 9/1/2013 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Financial_Reporting _Intragovernmental_ Reporting_013 |
| Intragovernmental Reporting | 02.07.013 | | The system will have the capability to maintain summary level data by Entity Code. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_014 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.001 | | The system shall have the capability to report the following balances by general ledger account and attribute for each of the following types of appropriations and funds: A. Regular and transfer appropriations B. Transfers to other federal agencies under the appropriation (transfer appropriation accounts) C. Investments held (at par) D. Unamortized investment premiums and discounts E. Unfunded contract authority F. Authority to borrow from the Treasury, the public, or both. | Source: DoDFMRVol6A,Ch4, Sub0402; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Trial_Balance_Rep orting_001 |
| Trial Balance Reporting | 02.08.002 | C - Authoritative Source/Reference Updated | **The system shall provide the capability to produce the Federal Agencies Centralized Trial Balance System Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) bulk transfer data file.** | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 7/1/2011Source: DoDFMRVol6A,Ch6, Sub0601; Source Date: 7/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Trial_Balance_Rep orting_002 |
| Trial Balance Reporting | 02.08.004 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must be able to support reporting of Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) data.** | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 7/1/2011 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Trial_Balance_Rep orting_005 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.005 | D - Authoritative Source/Reference Deleted | DELETED: To support the Internal and External Reporting function, the system must be able to support production of daily on-line Available Funds report(s) for each Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. | Source: ; Source Date: | | | Financial_Reporting Trial Balance Reporting_006 |
| Trial Balance Reporting | 02.08.006 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must be able to provide an on-line subsidiary ledger activity summary at the internal fund, organization, and Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) levels. The subsidiary ledger summary must provide the following minimum data elements for each applicable general ledger account: • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period.** | Source: DoDFMRVol1,Ch7,Sub0706; Source Date: 6/1/2009 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Trial_Balance_Reporting_007 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.007 | | To support the Internal and External Reporting function, the system must be able to produce an on-line transaction register at the internal fund, organization, and Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) level for each accounting period, that provides the following data elements: • Fiscal year; • TAS/TAFS; • Internal fund; • Document number; • Document entry date; • Document entry time; • Document entry User ID; • Document transaction date; • Transaction type; • Debit account number; • Debit account object class; • Debit amount; • Credit account number; • Credit account object class; • Credit amount; • United States Standard General Ledger (USSGL) attribute domain headings; • USSGL attribute values associated with the transaction The register must include all transactions that occurred within the accounting period specified. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Trial_Balance_Rep orting_008 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.008 | C - Authoritative Source/Reference Updated | **The system must have the capability for all agencies to provide the Financial Management Service (FMS) with the required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies must submit their financial data using the Closing Package process via Government wide Financial Report System (GFRS) and Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data.** | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 9/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _042 |
| Trial Balance Reporting | 02.08.009 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to export bulk transfer files for Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) to the Department of Treasury.** | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 7/1/2011 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.010 | C - Authoritative Source/Reference Updated | **To support the Financial Reporting process, the system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: • The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) trial balances. • The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. • The system-generated GTAS transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position • The system-generated GTAS transfer file must agree with the system-generated Statement of Budgetary Resources.** | Source: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 7/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Trial_Balance_Rep orting_009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Financial Statement Notes | 02.09.001 | | The system must allow an authorized user the capability to input the following disclosures in its financial statements for General Plant, Property and Equipment (PP&E): • the cost, depreciation/amortization method, • service life, • acquisition value, • accumulated depreciation/amortization, • net book value by major asset class, • general PP&E in the possession of contractors, • restrictions on the use or convertibility of general PP&E, • other information including adjustments, general disclosures, • information regarding heritage assets and stewardship land. | Source: DoDFMRVol6B,Ch10, Sub1012; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting _Financial_Statemen t_Notes_002 |
| Financial Statement Notes | 02.09.002 | | The system shall have the capability for an entity to disclose the cost of improving, reconstructing, or renovating heritage assets. Also, in the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as 'Cost of Heritage Assets' in the footnotes. | Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting _Financial_Statemen t_Notes_003 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.003 | | The system shall allow an authorized user the capability to classify assets as required for all categories of Plant, Property and Equipment (PP&E) for which maintenance or repairs have been deferred. | Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting _Financial_Statemen t_Notes_004 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.004 | | The system must eliminate inter-entity expenses/assets and financing sources for any consolidated financial statements covering more than one entity. | Source: SFFAS4,109; Source Date: 7/1/1995Source: DoDFMRVol6B,Ch5, Sub0502; Source Date: 5/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Financial_Reporting _Financial_Statemen t_Notes_006 |
| Financial Statement Notes | 02.09.005 | | The system shall provide the capability to capture the total of cash resources under the control of the reporting entity on Line 1 of Note 7, Cash and Other Monetary Assets. This includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions. | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Financial_Statemen t_Notes_008 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Financial Statement Notes | 02.09.006 | | The system shall provide the capability to capture the total U.S. dollar equivalent of Nonpurchased Foreign Currencies held in Foreign Currency Fund accounts on Line 2 of Note 7, Cash and Other Monetary Assets. | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Financial_Statemen t_Notes_009 |
| Financial Statement Notes | 02.09.007 | | The system shall provide the capability to capture Total Cash, Foreign Currency and Other Monetary Assets and report it on Line 4 of Note 7, Cash and Other Monetary Assets. Line 4 should equal the sum of lines 1,2 and 3 of the Note. | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Financial_Statemen t_Notes_010 |
| Financial Statement Notes | 02.09.008 | | The system shall provide the capability to validate that the amount for Line 4 of Note 7, Cash and Other Monetary Assets equals the amount reported on the Balance Sheet. | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Financial_Statemen t_Notes_011 |
| Financial Statement Notes | 02.09.009 | | To support the Financial Reporting process, the system must have the capability for an authorized user to provide assurance to Department of Defense (DoD) Components that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Financial_Reporting _Financial_Statemen t_Notes_012 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Financial Statement Notes | 02.09.011 | | The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported. | Source: DoDFMRVol6B,Ch10, Sub1001; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _008 |
| Financial Statement Notes | 02.09.012 | | The system must allow the reporting entity, who is primarily responsible, the ability to prepare the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the Consolidated Variance Analysis Supplemental Report significant year-to-year changes in amounts reported on lines of the Principal Statements. | Source: DoDFMRVol6B,Ch2, Sub0201; Source Date: 5/1/2012 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _014 |
| Financial Statement Notes | 02.09.013 | | The system shall report both entity assets (those assets which the reporting entity has authority to use in its operations) and 'non-entity assets' (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government. | Source: SFFAS1,25; Source Date: 3/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting _043 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.015 | | The system must allow for disclosure of all items that represent more than 10 percent of the value of the the "Other" line item, or if no amount encompasses 10 percent or more of the "Other" line item, that the amount is attributable to multiple items. | Source: DoDFMRVol6B,Ch10, Sub1002; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _052 |

## ACRONYMS

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

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 3 - Property, Plant and Equipment | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **03.01.003** | **D - Invalid Requirement** | **Broad Policy Guidance. Not programmable or testable.** |
| **03.01.006** | **C - Authoritative Source/Reference Updated** | |
| **03.01.013** | **D - Invalid Requirement** | **Broad Policy Guidance. Not programmable or testable.** |
| **03.01.018** | **D - Invalid Requirement** | **Broad Policy Guidance. Not programmable or testable.** |
| **03.01.021** | **D - Invalid Requirement** | **Broad Policy Guidance. Not programmable or testable.** |
| **03.01.025** | **C - Authoritative Source/Reference Updated** | |
| **03.01.026** | **C - Authoritative Source/Reference Updated** | |
| **03.01.027** | **C - Authoritative Source/Reference Updated** | |
| **03.01.028** | **C - Authoritative Source/Reference Updated** | |
| **03.01.029** | **D - Duplicate Requirement Deleted** | **Duplicate of 03.01.028 and 03.01.030.** |
| **03.01.030** | **C - Authoritative Source/Reference Updated** | |
| **03.01.031** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

# VOLUME 3 - Property, Plant and Equipment

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 03.01.032 | D - Not Supported by a Correct Source/Reference | Broad Policy Guidance. Not programmable or testable. |
| 03.01.033 | C - Authoritative Source/Reference Updated | |
| 03.01.034 | C - Authoritative Source/Reference Updated | |
| 03.01.035 | C - Authoritative Source/Reference Updated | |
| 03.01.036 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.01.037 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 03.01.038 | C - Authoritative Source/Reference Updated | |
| 03.01.039 | C - Authoritative Source/Reference Updated | |
| 03.01.041 | C - Authoritative Source/Reference Updated | |
| 03.01.042 | C - Authoritative Source/Reference Updated | |
| 03.01.043 | C - Authoritative Source/Reference Updated | |
| 03.01.044 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.01.045 | C - Authoritative Source/Reference Updated | |
| 03.01.046 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.01.047 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 03.01.048 | C - Authoritative Source/Reference Updated | |
| 03.01.049 | C - Authoritative Source/Reference Updated | |
| 03.01.050 | C - Authoritative Source/Reference Updated | |
| 03.01.051 | C - Authoritative Source/Reference Updated | |
| 03.01.052 | C - Authoritative Source/Reference Updated | |
| 03.01.053 | C - Authoritative Source/Reference Updated | |

| VOLUME 3 - Property, Plant and Equipment | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 03.01.058 | C - Authoritative Source/Reference Updated | |
| 03.01.064 | D - Not Supported by a Correct Source/Reference | Broad Policy Guidance. Not programmable or testable. |
| 03.01.066 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 03.01.068 | A - New Based on Review of an Existing Authoritative source | |
| 03.02.004 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.02.005 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.02.021 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.02.023 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.02.032 | C - Authoritative Source/Reference Updated | |
| 03.02.033 | C - Authoritative Source/Reference Updated | |
| 03.02.034 | C - Authoritative Source/Reference Updated | |
| 03.02.035 | D - Duplicate Requirement Deleted | Duplicate of 03.01.028 and 03-01.030. |
| 03.02.036 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 03.02.037 | C - Authoritative Source/Reference Updated | |
| 03.02.038 | C - Authoritative Source/Reference Updated | |
| 03.02.039 | C - Authoritative Source/Reference Updated | |
| 03.02.040 | C - Authoritative Source/Reference Updated | |
| 03.02.041 | D - Duplicate Requirement Deleted | Duplicate of 03.01.33 and 03.01.034. |
| 03.02.043 | C - Authoritative Source/Reference Updated | |
| 03.02.064 | C - Verbiage Edited to Meet the Intent of Authoritative Source | |

# VOLUME 3 - Property, Plant and Equipment

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 03.03.005 | C - Authoritative Source/Reference Updated | |
| 03.03.008 | C - Authoritative Source/Reference Updated | |
| 03.03.019 | C - Verbiage Edited to Meet the Intent of Authoritative Source | |
| 03.03.020 | C - Authoritative Source/Reference Updated | |
| 03.03.021 | C - Authoritative Source/Reference Updated | |
| 03.03.022 | C - Authoritative Source/Reference Updated | |
| 03.03.026 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.04.002 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.04.007 | D - Invalid Requirement | Deleted as a result of grouping analysis. |
| 03.04.026 | C - Authoritative Source/Reference Updated | |
| 03.04.030 | C - Authoritative Source/Reference Updated | |
| 03.04.035 | C - Authoritative Source/Reference Updated | |
| 03.04.036 | C - Authoritative Source/Reference Updated | |
| 03.04.043 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.05.008 | C - Authoritative Source/Reference Updated | |
| 03.05.010 | C - Authoritative Source/Reference Updated | |
| 03.05.011 | C - Authoritative Source/Reference Updated | |
| 03.05.012 | C - Authoritative Source/Reference Updated | |
| 03.05.013 | C - Authoritative Source/Reference Updated | |
| 03.05.014 | C - Authoritative Source/Reference Updated | |
| 03.05.015 | C - Authoritative Source/Reference Updated | |
| 03.05.016 | C - Authoritative Source/Reference Updated | |

| VOLUME 3 - Property, Plant and Equipment | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 03.05.017 | C - Authoritative Source/Reference Updated | |
| 03.05.018 | C - Authoritative Source/Reference Updated | |
| 03.05.022 | C - Authoritative Source/Reference Updated | |
| 03.05.023 | C - Authoritative Source/Reference Updated | |
| 03.06.015 | C - Authoritative Source/Reference Updated | |
| 03.06.017 | C - Authoritative Source/Reference Updated | |
| 03.06.018 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.06.020 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.06.021 | D - Not Supported by a Correct Source/Reference | Broad Policy Guidance. Not programmable or testable. |
| 03.06.022 | C - Authoritative Source/Reference Updated | |
| 03.07.013 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.07.014 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.010 | C - Verbiage Edited to Meet the Intent of Authoritative Source | |
| 03.08.019 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.029 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.033 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.045 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.051 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.054 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 03.08.077 | D - Duplicate Requirement Deleted | Duplicate of 03.08.010. |
| 03.11.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 3 - Property, Plant and Equipment | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **03.11.002** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.003** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.004** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.005** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.006** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.007** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.008** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **03.11.009** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

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

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M (The Blue Book), "Financial Management Systems Requirements Manual". This manual is a compilation of the Property, Plant and Equipment specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Property, Plant and Equipment specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Property, Plant and Equipment specific financial management systems requirements for system and program managers' use in developing Property, Plant and Equipment functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Property, Plant and Equipment financial management systems. It is a

comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# PROPERTY, PLANT AND EQUIPMENT INTRODUCTION

The Department of Defense owns and manages more physical assets than any other Federal agency. Annually, the Department reports tens of billions of dollars in Property, Plant and Equipment (PP&E). The diversity among Federal PP&E creates a need for meaningful categories of PP&E with different accounting standards for each category. The categories of PP&E are General PP&E, Heritage Assets, and Stewardship Land. In addition, the Department owns, manages, and controls thousands of pieces/units of National Defense (ND) assets (planes, missiles, ships, tanks, submarines, and the like). Within DoD, the three military departments and assorted Defense agencies operate and maintain property accountability systems that track, maintain visibility, manage, and report on DoD's mammoth (PP&E) holdings. These property accountability systems, for the most part, maintain records that are used to prepare general ledger balances for PP&E financial reporting. Effective October 1, 2002 (fiscal year 2003), Federal Accounting Standards Advisory Board (FASAB) voted to amend SFFAS 6 **(**See SFFAS 23) to delete the term National Defense PP&E and require the reporting on the balance sheet of military equipment as General PP&E, reported at acquisition cost and depreciated. Users must be aware of this change. In this version, the term has been changed from its former Stewardship Asset context. Due to the significant accounting and reporting changes approved by the Federal Accounting Standards Advisory Board (FASAB) regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. In addition, per SFFAS 23, the term "ND PP&E" has been rescinded and all assets previously considered to be ND PP&E should be classified as general PP&E. Accordingly, the cost of these items should be capitalized and, with the exception of the cost of land and land improvements that produce permanent benefits, depreciated. The amendments in SFFAS 23 take effect for accounting periods beginning after September 30, 2002.

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.002 | | The system must record General Property, Plant, and Equipment (PP&E) if used in providing goods or services, or supports the mission of the entity and could be used for alternative purposes, used in business-type activities, or is used by entities in activities whose costs can be compared to those of other entities performing similar activities (e.g., federal hospital services in comparison to commercial hospitals). | Source: SFFAS6,f; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Maintain_Update_Property_Information_071 |
| Maintain/Update Property Information | 03.01.003 | D - Invalid Requirement | DELETED: The property system must include land, other than Stewardship Land, with an identifiable cost that was specifically acquired for, or in connection with, the construction of General Property, Plant, and Equipment (PP&E) and land rights, which are interests and privileges held by an entity in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, mineral rights and other like interests in land. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_003 |
| Maintain/Update Property Information | 03.01.006 | C - Authoritative Source/Reference Updated | **The system must allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and estimated salvage value, and make adjustments to Property, Plant, and Equipment (PP&E) asset and contra-asset accounts on an exception basis.** | Source: SFFAS6,35; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Maintain_Update_Property_Information_074 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.007 | | The system shall include adequate controls to promote the accuracy of the accounts and the data produced from the accounts. Procedures shall be established for periodic verification of general ledger balances with related balances in subsidiary records, and for periodic verification of the latter with related document files or the assigned value of related assets on hand. Such periodic inventories also shall include reconciling the subsidiary property accountability records and/or systems with the general ledger accounts and physical accounts. | Source: OMBCIRA-11,Pt6,Sec200; Source Date: 7/1/2013Source: DoDI4165.14; Source Date: 3/1/2006Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Maintain_Update_Property_Information_007 |
| Maintain/Update Property Information | 03.01.011 | | The system, when recording the acquisition cost of a General Property, Plant, and Equipment (PP&E) asset in the property accountability and/or accounting system, must assign a dollar value supported by appropriate documentation. Documentation (original documents and/or hard and electronic copies of original documentation) shall be maintained in a readily available location, during the applicable retention period. | Source: DoDFMRVol4, Ch6,Sub0601; Source Date: 6/1/2009 | FMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Maintain_Update_Property_Information_008 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.012 | | The system shall recognize facilities that are occupied, and equipment that is used, outside the Zone of the Interior, by DoD Components as General Property, Plant, and Equipment (PP&E) of the occupying/using Department of Defense (DoD) Component for accountability and financial statement reporting purposes, if such occupation/use meets all of the following criteria. If any of the criteria are not met, the asset shall not be recognized by the DoD Component: • The General PP&E are occupied or equipment is used without reimbursement to the host nation. • The DoD Component controls access to or use of the facility or equipment. • Use of the facility or equipment is for an unspecified length of time. • The DoD Component maintains and repairs the facility or equipment. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Maintain_Update_Property_Information_009 |
| Maintain/Update Property Information | 03.01.013 | D - Invalid Requirement | DELETED: For construction in progress (CIP), the property system shall maintain an individual subsidiary accounts, ledgers or systems for each construction project to facilitate the transfer of associated costs to the applicable real property or expense account. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_010 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.018 | D - Invalid Requirement | DELETED: To avoid duplicative Department of Defense and the federal government accounting records, the system, for those Defense Agencies that possess and control (have preponderant use of) Property, Plant, and Equipment (PP&E) assets that materially contribute to the Defense Agencies' mission, should maintain accounting and financial reporting for such PP&E, regardless of the organization that originally acquired the items or provided the funding for the PP&E. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_012 |
| Maintain/Update Property Information | 03.01.019 | | The system must support entries to record financial transactions in accounting system general ledger accounts and/or the supporting subsidiary property accountability records and must be supported by source documents that reflect all transactions affecting the Component's investment in the Property, Plant, and Equipment (PP&E) including acquisitions, disposals or retirements. | Source: DoDFMRVol4 Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Maintain_Update_Property_Information_013 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.020 | | For Property, Plant, and Equipment the system must include sufficient information indicating the: a. Nomenclature, part number and description, model number and national stock number (NSN), if applicable b. Owner: both the accountable and custodial organization c. Operational Status d. Quantity and unit of measure e. General ledger classification or asset type f. Acquisition Cost g. Estimated useful life h. Date placed in service i. Location j. Current condition | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009Source: DoDI4165.14; Source Date: 3/1/2006 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_014 |
| Maintain/Update Property Information | 03.01.021 | D - Invalid Requirement | DELETED: The property system must identify and classify Property, Plant, and Equipment (PP&E) that was capitalized, recorded in the property accountability or accounting system, and reported in the financial statements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_015 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.022 | | The system must accumulate the construction-in-progress (CIP) cost amounts when a Department of Defense (DoD) entity is constructing a real property asset to be transferred to another DoD entity under allocations or allotments, the constructing entity must accumulate cost in a CIP account for the benefit of the fund owner. When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a cost reimbursable basis, the constructing entity must accumulate cost in an accounts receivable to be billed to the sponsoring entity since project inception. The billed costs are recorded in the corresponding CIP account by the sponsoring entity. When there is a cost-shared project between Federal and non-federal entities, a CIP account must only be created if the asset is federally owned. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Maintain_Update_Property_Information_076 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.023 | | The system must be able to relieve the Construction-In-Progress (CIP) account when an asset or an improvement to an asset is placed in service, and the cost accumulated to date in the CIP account must be transferred to the appropriate General Property, Plant, and Equipment (PP&E) account and recorded in the real property inventory. Once the asset is placed in service, each additional cost incurred must be recorded in the CIP account until final acceptance, and then transferred by Real Property Unique Identifier (RPUID) to the appropriate General PP&E account. After real property final acceptance, each additional project cost must be expensed and must not be included in the CIP account. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Maintain_Update_Property_Information_077 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.024 | | The system must capture the asset unique identifier, which may be the item's serial number for property, plant and equipment. | Source: DoDD8320.03; Source Date: 3/1/2007Source: DoDI8320.04; Source Date: 6/1/2008Source: DoDI4165.14; Source Date: 3/1/2006Source: DoDI4165.70,5; Source Date: 4/1/2005 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_018 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.025 | C - Authoritative Source/Reference Updated | **The system must capture location.** | Source: SFFAS6,26; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_019 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.026 | C - Authoritative Source/Reference Updated | **The system must capture an item's current ownership status (e.g., owned by the Government, leased to the Government under a capital lease, leased to the Government under an operating lease, loaned to the Government) for Property, Plant, and Equipment.** | Source: SFFAS6,17; Source Date: 6/1/1996Source: SFFAS6,114; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_020 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain/Update Property Information | 03.01.027 | C - Authoritative Source/Reference Updated | **The system must capture the current user (e.g., the agency, contractor, grantee, etc.) related to property, plant, and equipment.** | Source: SFFAS6,34; Source Date: 6/1/1996Source: SFFAS6,18; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_021 |

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| Maintain/Update Property Information | 03.01.028 | C - Authoritative Source/Reference Updated | **For Property, Plant, and Equipment the system must capture an item's current use status whether in-use, in storage, in-transit, etc.** | Source: SFFAS1,77; Source Date: 3/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_022 |
| Maintain/Update Property Information | 03.01.029 | D - Duplicate Requirement Deleted | Deleted: The system must capture identity of property custodian and/or the accountable organization. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_023 |

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| Maintain/Update Property Information | 03.01.030 | C - Authoritative Source/Reference Updated | **The system must capture in-transit information to establish/maintain accountability and control over Government property.** | Source: SFFAS1,77; Source Date: 3/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_024 |
| Maintain/Update Property Information | 03.01.031 | D - Authoritative Source/Reference Deleted | DELETED: The property system should provide capability to electronically transfer property records between interfacing systems for the gaining and losing property custodians within the agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_025 |
| Maintain/Update Property Information | 03.01.032 | D - Not Supported by a Correct Source/Reference | DELETED: The property system should provide analytic tools to support analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_026 |

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| Maintain/Update Property Information | 03.01.033 | C - Authoritative Source/Reference Updated | **The system must capture property maintenance, upgrade, and overhaul schedules.** | Source: 48CFRVol1,Ch1,Pt45, Subpt45.1; Source Date: 9/1/2011Source: SFFAS6,10; Source Date: 6/1/1996Source: SFFAS10,23; Source Date: 6/1/1998 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_027 |

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| Maintain/Update Property Information | 03.01.034 | C - Authoritative Source/Reference Updated | **The system may capture actual maintenance, upgrade, and overhaul data for property, plant, and equipment.** | Source: SFFAS6,37; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_028 |

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| Maintain/Update Property Information | 03.01.035 | C - Authoritative Source/Reference Updated | **The system must capture space utilization information related to Property, Plant, and Equipment.** | Source: SFFAS6,21; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_029 |
| Maintain/Update Property Information | 03.01.036 | D - Invalid Requirement | DELETED: The system should support the use of bar code scanners. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_030 |
| Maintain/Update Property Information | 03.01.037 | D - Authoritative Source/Reference Deleted | DELETED: The property system should record the stratification of critical and non-critical maintenance. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_031 |

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| Maintain/Update Property Information | 03.01.038 | C - Authoritative Source/Reference Updated | **The system must record detailed information regarding known flood hazard or flooding of real property.** | Source: SFFAS44,AppA; Source Date: 1/1/2013 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Maintain_Update_Property_Information_032 |
| Maintain/Update Property Information | 03.01.039 | C - Authoritative Source/Reference Updated | **The system must record beginning balances, acquisitions, withdrawals, and calculate ending balances expressed in values and physical units, except for heritage assets and stewardship land for which all end of period balances are expressed in physical units only.** | Source: SFFAS8,81; Source Date: 6/1/1997 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Maintain_Update_Property_Information_033 |

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| Maintain/Update Property Information | 03.01.040 | | The system must capture the condition of the asset for: • General Property, Plant, and Equipment (PP&E) • Heritage assets, and • Stewardship land. | Source: SFFAS23,6; Source Date: 5/1/2003Source: SFFAS23,9; Source Date: 5/1/2003 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_072 |

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| Maintain/Update Property Information | 03.01.041 | C - Authoritative Source/Reference Updated | **The system must provide edits (controls) to prevent duplication and reduce the likelihood of creating erroneous property documents/records to ensure the integrity of data recorded in the system.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_035 |

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| Maintain/Update Property Information | 03.01.042 | C - Authoritative Source/Reference Updated | **The system must permit only authorized users to enter, modify, or otherwise alter property records.** | Source: 41CFR,Vol2,SubtitleC ,Ch105; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Maintain_Update_Property_Information_036 |

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| Maintain/Update Property Information | 03.01.043 | C - Authoritative Source/Reference Updated | **The system must provide an audit trail for entries to a property record, including the identification of the individual(s) entering or approving the information and/or data for property, plant, and equipment.** | Source: 41CFR,Vol2,SubtitleC ,Ch102; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Maintain_Update_Property_Information_037 |
| Maintain/Update Property Information | 03.01.044 | D - Invalid Requirement | DELETED: The system must identify the type of transaction affecting the property item, e.g., initial acquisition, change in location, and disposal for property, plant, and equipment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_038 |
| Maintain/Update Property Information | 03.01.045 | C - Authoritative Source/Reference Updated | **The system must incorporate adequate security features that prevent unauthorized access to the system by unauthorized individuals.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Maintain_Update_Property_Information_039 |

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| Maintain/Update Property Information | 03.01.046 | D - Invalid Requirement | DELETED: The property management system must enable the transfer of responsibility for property from one authorized manager to another authorized manager. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_040 |
| Maintain/Update Property Information | 03.01.047 | D - Authoritative Source/Reference Deleted | DELETED: The management system must capture real property information for GSA's Worldwide Inventory system as directed in Federal Property Management Regulation (FPMR) 102-84. (property management only). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_041 |
| Maintain/Update Property Information | 03.01.048 | C - Authoritative Source/Reference Updated | **The system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202 for.** | Source: 41CFR,Vol2,SubtitleC,Ch101; Source Date: 7/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Maintain_Update_Property_Information_042 |

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| Maintain/Update Property Information | 03.01.049 | C - Authoritative Source/Reference Updated | **The system must distinguish between capitalized property and expensed property tracked in the property management system.** | Source: 41CFR,Vol2,SubtitleC ,Ch128; Source Date: 7/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_043 |
| Maintain/Update Property Information | 03.01.050 | C - Authoritative Source/Reference Updated | **The system must capture and prioritize the estimated cost of repairs pertaining to property, plant, and equipment.** | Source: SFFAS40,Std; Source Date: 5/1/2011 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Maintain_Update_Property_Information_044 |

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| Maintain/Update Property Information | 03.01.051 | C - Authoritative Source/Reference Updated | **The system must accumulate data from multiple appropriations.** | Source: SFFAS7,7; Source Date: 4/1/1996 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Maintain_Update_Property_Information_045 |
| Maintain/Update Property Information | 03.01.052 | C - Authoritative Source/Reference Updated | **The system must provide for on-line search capability based on user-defined parameters related to property, plant and equipment.** | Source: DoD4500.9-R,PtII,AppK; Source Date: 7/1/2011 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Maintain_Update_Property_Information_046 |
| Maintain/Update Property Information | 03.01.053 | C - Authoritative Source/Reference Updated | **The system must provide the capability for agency property management systems to interface on-line or through the internet with other property management systems external to the agency to facilitate identification, location, or transfer of property Federal Government-wide.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Maintain_Update_Property_Information_047 |

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| Maintain/Update Property Information | 03.01.054 | | The system must disclose the quantity and/or value of facilities and equipment outside the zone of interior and the unique convertible nature of them in the General Property, Plant, and Equipment (PP&E) narrative section (footnotes) of DoD Component's financial statements. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Maintain_Update_Property_Information_048 |
| Maintain/Update Property Information | 03.01.055 | | The system must accumulate the cost of construction or developmental projects in either the construction-in-progress general ledger account for posting to the applicable Property, Plant, and Equipment (PP&E) accounts when construction is completed or to the appropriate expense accounts if the construction project is terminated prior to completion. Each document must link to the appropriate asset unique identifier. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Maintain_Update_Property_Information_053 |

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| Maintain/Update Property Information | 03.01.057 | | The system shall provide automated functionality to adjust the appropriate property, plant, and equipment accounts (including construction in progress) based on liabilities recorded for contract retainages for property, plant, and equipment manufactured or constructed under long-term contracts. | Source: SFFAS1,79; Source Date: 3/1/1993Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Maintain_Update_Property_Information_056 |
| Maintain/Update Property Information | 03.01.058 | C - Authoritative Source/Reference Updated | **The system may aggregate relatively homogenous assets into asset pools. All assets in the asset pools have the same estimated useful life and the acquisition cost of each item in the asset pool would be the average cost of all items in the pool. However, each item in the asset pool must have a separate property record and a separate agency-unique identification number.** | Source: SFFAS6,35; Source Date: 6/1/1996 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Maintain_Update_Property_Information_055 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Maintain/Update Property Information | 03.01.059 | | The system, for construction project cancellations, shall ensure that each cost accumulated in construction-in-progress (CIP) accounts is expensed. When a portion of a project is cancelled or decreased in scope, the cost directly associated to that portion of the project, and an allocated portion of the common cost in the CIP, must be expensed for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Maintain_Update_Property_Information_054 |
| Maintain/Update Property Information | 03.01.062 | | If the capitalization threshold were not met, the system must record the costs of General property, plant, and equipment real property assets, while under construction, to an expense. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Maintain_Update_Property_Information_059 |
| Maintain/Update Property Information | 03.01.063 | | The system must quantify Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) and should reference a note on the balance sheet that discloses information about Heritage Assets, as well as reported as General Property, Plant and Equipemnt (PP&E). | Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009Source: SFFAS29,27; Source Date: 7/1/2005Source: OMBCIRA-136,SecIII; Source Date: 10/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Maintain_Update_Property_Information_064 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Maintain/Update Property Information | 03.01.064 | D - Not Supported by a Correct Source/Reference | DELETED: The system shall ensure that any indirect project costs are allocated across construction-in-progress (CIP) accounts periodically as they are incurred and no later than final acceptance based on the direct cost of the asset as a percentage of the total direct cost of all assets in the project. Thus, the full cost of real property assets can be adequately captured and reported. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Update_Property_Information_061 |
| Maintain/Update Property Information | 03.01.065 | | If the capitalization threshold were met, the system must record the costs of General property, plant and equipment real property assets, while under construction, to the United State Standard General Ledger (USSGL) Construction-in-Progress account. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_Update_Property_Information_062 |
| Maintain/Update Property Information | 03.01.066 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the following information associated with the payment of an asset: • asset identifier code(s); • total asset or improvement costs, broken out by land or structures/buildings (if possible and significant); • category of PP&E (e.g., heritage assets, multi-use assets, general PP&E, stewardship); • quantity. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_And_Update_Payee_Information_033 |

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| Maintain/Update Property Information | 03.01.067 | | The system must capture information necessary to report on property, plant, and equipment in the hands of grantees as required by Statement of Federal Financial Accounting Standards No. 6 (SFFAS No. 6) Accounting for Property, Plant and Equipment. | Source: SFFAS6; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Grant_General_System_Requirements_008 |

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| Maintain/Update Property Information | 03.01.068 | A - New Based on Review of an Existing Authoritative source | **For construction–in-progress (CIP), the system shall be able to assign at least one Real Property Unique Identifier (RPUID) when the CIP account is created. Upon receiving official authorization to perform work on a real property construction project, the sponsoring entity will obtain and assign an RPUID from the real property accountable Component for each real property asset that will result during the construction. CIP costs will be tracked by both the Service-unique project number and the RPUID to ensure visibility, traceability, and accountability. A project may include one or more real property asset and corresponding RPUIDs. All costs to be capitalized for a construction project will be accumulated in the CIP account. A CIP account must be linked to at least one primary RPUID but may be linked to multiple RPUIDs to provide traceability for all construction costs incurred. A reasonable allocation methodology should be established to assign project costs periodically as the costs are incurred to all corresponding RPUIDs, no later than the time the assets are placed in service (interim acceptance).** | Source: SFFAS1,25; Source Date: 3/1/1993Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Maintain_Update_Property_Information_075 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.001 | | The system must record all general Property, Plant, and Equipment (PP&E) at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. If the General PP&E acquisition costs, including other costs necessary to bring the asset to an operable condition, do not equal or exceed DoD capitalization threshold, the costs are expensed in the period incurred. | Source: SFFAS6,26; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_001 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.002 | | Property, Plant and Equipment (PP&E) shall be recognized when title passes to the acquiring entity or when the PP&E is delivered to the entity or to an agent of the entity. In the case of constructed Property, PP&E, the PP&E shall be recorded as construction work in process until it is placed in service, at which time the balance shall be transferred to general PP&E in the system. | Source: SFFAS6,34; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_002 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.004 | D - Invalid Requirement | DELETED: The system shall record the cost for General Property, Plant, and Equipment (PP&E) acquired under a capital lease equal to the amount recognized as a liability for the capital lease at its inception, plus any cash paid or other consideration given. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_004 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.005 | D - Invalid Requirement | DELETED: The property system must record the cost for General Property, Plant, and Equipment (PP&E) acquired through donation, execution of a will or judicial process excluding forfeiture, at its estimated fair value at the time acquired by the Department. The fair market value (also known as fair value) is an unbiased, equitable value based on the cost of a similar asset or the price that an impartial buyer would be willing to pay for the asset or a similar asset. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_005 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.008 | | The system must record the cost of General Property, Plant, and Equipment (PP&E) acquired through seizure or forfeiture at fair market value, less an allowance for any liens or claims from a third party. Seized property other than monetary instruments shall be disclosed in the footnotes. The value of the seized property shall be accounted for in an agency's property management records until the property is forfeited, returned, or otherwise liquidated. | Source: SFFAS3,62; Source Date: 10/1/1993Source: SFFAS3,63; Source Date: 10/1/1993Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: SFFAS3,64; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_008 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.010 | | If historical cost information for existing General Plant, Property, and Equipment (PP&E) has not been maintained, the system must record the assets at estimated valuations and documented for reference as well as estimates for any accumulated depreciation/amortization which would have been taken had the asset been recorded at the time it was acquired. Estimates shall be based on: • The costs of similar assets at the time of acquisition, or • The current costs of similar assets discounted for inflation since the time of acquisition (i.e., by deflating current costs to costs at the time of acquisition by the general price index). | Source: SFFAS6,40; Source Date: 6/1/1996Source: SFFAS6,41; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_010 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.016 | | The system must be able to record the value of Stewardship land in terms of physical quantities rather than in monetary values. | Source: SFFAS29,40; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_011 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.019 | | To maintain effective property accountability and control, and for financial reporting purposes, DoD Components shall record in DoD property accountability systems detailed information on property provided to contractors, to include real property (Government-owned Contractor Operated facilities) and DoD property transferred from one contract to another contract. DoD property that was procured or fabricated by a contractor shall be accounted for and reported by the contractor until the property is recorded in DoD property accountability records or systems. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_012 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.021 | D - Invalid Requirement | DELETED: In the system General Property, Plant, and Equipment (PP&E) consists of tangible assets that must meet all of the following criteria: Have an estimated useful life of two years or more, are not intended for sale in the ordinary course of operations, are acquired or constructed with the intention of being used or being available for use by the entity and have an initial acquisition cost, book value, or when applicable, an estimated fair market value that equals, or exceeds, DoD capitalization threshold. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_013 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.022 | | The system must record General Property, Plant, and Equipment assets acquired through capital leases, including leasehold improvements. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_014 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.023 | D - Invalid Requirement | DELETED: The system must record General Property, Plant and Equipment (PP&E) including property owned by the reporting entity even though it may be in the possession of others. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_045 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.024 | | The system must record General Property, Plant, and Equipment (PP&E) assets acquired when trading in another General PP&E asset equal to the sum of the book value of the asset traded plus any cash paid or liabilities assumed for the new asset. The book value is the recorded cost of a General PP&E asset, less its accumulated depreciation. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_015 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.026 | | The system must record the capitalized cost of tangible equipment items of a durable nature that are used by DoD in providing goods and services in the Equipment account for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_016 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.027 | | The system must record the value of capitalized improvements to leased property in the Leasehold Improvement account. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Acquisition_Of_PPE_017 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.028 | | The system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Acquisition_Of_PPE_018 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.030 | | The system shall expense, as incurred, all data conversion costs incurred for internally developed, contractor developed or Commercial Off-The-Shelf (COTS) software, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such costs may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/or additional data for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_020 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.031 | | The system, for internal use software, must expense all costs incurred after final acceptance testing has been successfully completed for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_021 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.032 | C - Authoritative Source/Reference Updated | **The system must distinguish between heritage assets and multi-use heritage assets for property, plant, and equipment.** | Source: SFFAS6,59; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Acquisition_Of_PPE_022 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.033 | C - Authoritative Source/Reference Updated | **The system must capture the estimated value of donated assets for property, plant, and equipment.** | Source: 48CFRVol7,Ch99,Pt9904; Source Date: 9/1/2011Source: 2CFR,SbttlA,ChII,Pt220; Source Date: 4/1/2012 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Acquisition_Of_PPE_023 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.034 | C - Authoritative Source/Reference Updated | **The system must classify Property, Plant, and Equipment (PP&E) according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software).** | Source: SFFAS10,4; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Record_Acquisition_Of_PPE_024 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.035 | D - Duplicate Requirement Deleted | DELETED: The system must create a skeletal property record or other mechanism for capturing information on property in-transit from the providing entity (e.g., vendor, donator, loaner, grantor, etc.). The skeletal property record or other mechanism is required only for property for which the government has taken title. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_025 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.036 | D - Authoritative Source/Reference Deleted | DELETED: The system must complete the skeletal property record, or create a property record for items with no skeletal property record, upon assuming possession of the item, placing the real property asset in service, or initiation of real estate instrument/grant. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_026 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.037 | C - Authoritative Source/Reference Updated | **The system must capture the method of acquiring each property item or bulk property items (e.g., direct purchase, completed work-in-process, capital lease, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Record_Acquisition_Of_PPE_027 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.038 | C - Authoritative Source/Reference Updated | **The system must capture quantity, date of physical receipt or date real property is available for use or placed into service, and condition of item received when a condition assessment was made.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Record_Acquisition_Of_PPE_028 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.039 | C - Authoritative Source/Reference Updated | **The system must forward physical receipt information, including quantity and date of physical receipt to financial reporting systems for property, plant, and equipment.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Acquisition_Of_PPE_029 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.040 | C - Authoritative Source/Reference Updated | **The system must interface electronically with GSA's Worldwide Inventory for property, plant, and equipment.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Record_Acquisition_Of_PPE_030 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.041 | D - Duplicate Requirement Deleted | DELETED: The system should provide information on the status of upgrades and overhauls to property. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Acquisition_Of_PPE_031 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.043 | C - Authoritative Source/Reference Updated | **The system must capture warranty/guarantee information, including terms and period of coverage for property, plant, and equipment.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Record_Acquisition_Of_PPE_033 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Record Acquisition of Property, Plant, and Equipment | 03.02.044 | | For General Property, Plant, and Equipment assets acquired by a contractor on behalf of a DoD Component (e.g., the DoD Component that will ultimately hold title to the assets), the assets shall be recognized upon delivery or constructive delivery, whether to the contractor performing the service, or to the DoD Component. Delivery or constructive delivery shall be based on the terms of the contract regarding delivery, receipt and acceptance in the system. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_034 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.046 | | The system shall record the cost for General Property, Plant, and Equipment (PP&E) acquired by purchase from a third party (private, commercial, or government) at its purchase contract cost plus applicable ancillary costs. For purposes of this guidance, purchase includes procurements of General PP&E by cash, check, installment or progress payments on contracts, or capital lease. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_039 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.047 | | The system shall record the applicable asset and liability amounts, for a capital lease, at lease inception. The amount to be recorded under a capital lease is the present value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance, maintenance and taxes paid to the lessor. If the present value amount, however, exceeds the fair value of the leased property at the inception of the lease, the amount recorded shall be the fair value. If the executory costs portion of the minimum lease payments cannot be determined, the amount should be estimated. In such cases, the substance of the arrangement, rather than its legal form, shall determine the accounting treatment. All other leases should be accounted for as operating leases with no balance sheet recognition. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_038 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.049 | | The system shall capitalize bulk purchases of software programs and modules or components of a total software system that individually meet DoD capitalization threshold. If the per item cost of a bulk purchase (e.g., numerous copies of spreadsheets and word-processing programs) does not meet DoD capitalization threshold, the bulk purchase shall be expensed in the period acquired for property, plant, and equipment.. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Acquisition_Of_PPE_036 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.051 | | The system must provide the capability to recognize and report cash grants related to nonfederal physical property programs as expenses in arriving at the net cost of operations. | Source: SFFAS8,85; Source Date: 6/1/1997 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_046 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.052 | | The system must include the full costs (direct and indirect) of new software (e.g., contract cost, salaries of programmers, systems analysts, project managers, and administrative personnel; associated employee benefits; outside consultants' fees; rent; and supplies and overhead) and technical documentation. The development of technical documentation and manuals will be capitalized and the costs of mass-producing manuals will be expensed. | Source: SFFAS10,17; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_047 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.053 | | The receiving entity shall recognize a transfer-in as an additional financing source and a transferring entity shall recognize a transfer-out in the system when it pertains to a Multi-Use Heritage Assets from one Federal entity to another. | Source: SFFAS29,24; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_048 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.054 | | The system must record the cost for General Property, Plant, and Equipment (PP&E) acquired between the Department and a nonfederal entity using the first method within the following list that provides a readily determinable value: (1) fair value of the assets (including cash consideration) surrendered (2) fair value of the asset acquired (3) book value of the assets surrendered. | Source: SFFAS6,32; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_041 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.055 | | When recording an exchange of property with a nonfederal entity, the system must recognize the difference between the book value of the Property, Plant, and Equipment (PP&E) surrendered and cost of the PP&E acquired as a gain or loss. | Source: SFFAS6,32; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_042 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.056 | | The system must recognize acquired General Property, Plant, and Equipment (PP&E) when title to the asset passes to the acquiring DoD Component. Title passage will occur either at the time of delivery to the DoD Component (or an agent of the DoD Component) or at an earlier contractually specified time. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_052 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.057 | | The system must recognize and capitalize internal use software as General Property, Plant, and Equipment(PP&E) if it has a useful life of two years or more, provides a significant increase in functionality that is visible to the user (in the case of enhancements), and the cost of the software equals or exceeds the capitalization threshold. | Source: SFFAS10,15; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_053 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.058 | | The system must include the actual purchase price and the costs incurred for implementation in the capitalized costs of Commercial Off-The-Shelf (COTS) software. | Source: SFFAS10,18; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_054 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.059 | | The system must include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or Commercial Off-The-Shelf (COTS) software and the costs incurred for implementation in the capitalized costs of contractor-developed software. | Source: SFFAS10,18; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_055 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.060 | | The system must include the full costs (direct and indirect) incurred during the software development phase in the capitalized costs of the internally developed software. | Source: SFFAS10,16; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_056 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.061 | | The system shall record the cost for General Property Plant and Equipment (PP&E) transferred from another DoD Component or federal agency based upon the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_061 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.062 | | The system shall record the cost for General Property, Plant, and Equipment (PP&E) transferred from another Department of Defense (DoD) Component or federal agency at fair market value if the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation cannot reasonably be determined. | Source: SFFAS6,31; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_062 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.063 | | The system must record the cost to construct an asset as construction-in-progress until the asset is placed in service for plant, property, and equipment. | Source: SFFAS6,34; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_069 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.064 | C - Verbiage Edited to Meet the Intent of Authoritative Source | **The system must transfer the cost of each phase from the construction-in-progress account to the real property asset account at the time the phase is placed in service for construction projects that are completed in multiple phases.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_064 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.065 | | The system must not accept Property, Plant, and Equipment (PP&E) from new construction, transfers between services, capital improvements, or leasehold improvements without the supporting acceptance document, 'Transfer and Acceptance of Military Real Property' (DD Form 1354). | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_065 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.066 | | For construction projects that are completed in multiple phases, the system must depreciate each phase separately over its estimated useful life for Property, Plant, and Equipment. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_070 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.067 | | The system must record the applicable asset and liability amounts for a capital lease at lease inception. | Source: SFFAS6,29; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_085 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.068 | | The system must record the capital lease cost as the lower of present value or fair value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs. | Source: SFFAS6,29; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_086 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.069 | | The system shall allocate the cost of software purchased as part of a package of products and services as capitalizable and non-capitalizable (expensed) costs based on a reasonable estimate of the value of the individual products or services for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_073 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.070 | | The system shall expense software costs puchased as part of a package that are not susceptible to allocation between maintenance and relatively minor enhancements. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_074 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.071 | | The system must capitalize the acquisition cost of enhancements to existing Internal Use Software (and modules thereof) when such costs exceed DoD capitalization threshold and when it is probable that such enhancements will result in a significant increase in functionality that is apparent to the user. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_075 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.072 | | The system must expense in the period incurred the cost of routine or minor changes or modernizations that do not add significant functionality for property, plant, equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_076 |
| Record Acquisition of Property, Plant, and Equipment | 03.02.073 | | The system must expense in the period incurred the cost of enhanced versions of software for a nominal charge. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Acquisition_Of_PPE_077 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.074 | | The system must capitalize and depreciate software if (1) developed by the entity and used by another activity or activities without reimbursement (2) it meets the capitalization criteria. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Acquisition_Of_PPE_078 |

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| Record Acquisition of Property, Plant, and Equipment | 03.02.075 | | To establish proper accountability when acquiring General Property, Plant, and Equipment (PP&E) from another DoD Component or federal agency, the system must ensure the acquiring DoD Component requested from the transferring DoD Component or other federal agency, the necessary source documents to establish the location; original acquisition cost; cost of improvements; the date the asset was purchased, constructed, or acquired; the estimated useful life; the amount of accumulated depreciation; and the condition, if desired. If this information is not available, estimates may be necessary and must be documented. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Record_Acquisition_Of_PPE_084 |
| Record Asset Value Changes | 03.03.005 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.** | Source: SFFAS6,AppD; Source Date: 6/1/1996Source: SFFAS7,347; Source Date: 4/1/1996 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Record_Asset_Value_Changes_002 |
| Record Asset Value Changes | 03.03.006 | | The system may capitalize applicable improvements separately from the General Property, Plant, and Equipment asset improved and capture the date of the improvement. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Asset_Value_Changes_003 |

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| Record Asset Value Changes | 03.03.007 | | The system must allocate a portion of each capital lease payment to interest expense, and the balance shall be applied to reduce the lease liability using the effective interest rate method for property, plant, and equipment. | Source: SFFAS5,46; Source Date: 9/1/1995Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_004 |
| Record Asset Value Changes | 03.03.008 | C - Authoritative Source/Reference Updated | **The system may identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value) for property, plant, and equipment.** | Source: SFFAS6,29; Source Date: 6/1/1996 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Record_Asset_Value_Changes_005 |

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| Record Asset Value Changes | 03.03.009 | | The system shall capitalize and record Bulk purchases of General Property, Plant, and Equipment (PP&E) that individually meet the capitalization threshold, in a system that is capable of computing depreciation or interfaces with a system that is capable of computing depreciation. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Record_Asset_Value_Changes_006 |
| Record Asset Value Changes | 03.03.012 | | The system must record the purchase cost of DoD-controlled buildings, improvements and renovations in the Buildings, Improvements and Renovations account (USSGL 1730). In relations to property, when the purchase cost cannot be determined, the system must record the estimated fair market value of buildings and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Record_Asset_Value_Changes_009 |

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| Record Asset Value Changes | 03.03.014 | | The system must record the purchase cost of DoD-controlled utilities and improvements to land and facilities not classified as buildings in the Other Structures and Facilities account (USSGL 1740). In relations to property, when the acquisition cost cannot be determined, the system must record the estimated fair market value and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Record_Asset_Value_Changes_010 |
| Record Asset Value Changes | 03.03.019 | C - Verbiage Edited to Meet the Intent of Authoritative Source | **The system, for capitalized property and stewardship asset, must capture changes in quantities, including unit of measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by asset category. Any changes in financial data for the asset will be automatically fed to the system.** | Source: SFFAS29,28; Source Date: 7/1/2005Source: DoDI5000.64; Source Date: 5/1/2011Source: SFFAS44,18; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Record_Asset_Value_Changes_014 |

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| Record Asset Value Changes | 03.03.020 | C - Authoritative Source/Reference Updated | **The system, for capitalized property and stewardship asset, must provide an audit trail for all adjustments to quantities and units.** | Source: SFFAS6,39; Source Date: 6/1/1996Source: SFFAS44,18; Source Date: 1/1/2013Source: SFFAS44,19; Source Date: 1/1/2013Source: 41CFR,Vol2,SubtitleC,Ch102; Source Date: 7/1/2012 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_015 |
| Record Asset Value Changes | 03.03.021 | C - Authoritative Source/Reference Updated | **The system, for capitalized property and stewardship asset, must capture the acquisition cost of an asset and any changes in the valuation, where applicable for reporting purposes.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Record_Asset_Value_Changes_016 |

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| Record Asset Value Changes | 03.03.022 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must provide an audit trail for all adjustments to property values.** | Source: SFFAS44,AppA; Source Date: 1/1/2013Source: 41CFR,Vol2,SubtitleC,Ch102; Source Date: 7/1/2012 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Record_Asset_Value_Changes_017 |
| Record Asset Value Changes | 03.03.023 | | The system shall not record, in the Other General Property, Plant, and Equipment account, any assets that have been removed from service and sent to a depot for storage with the intent to use the assets again in the future or for other assets taken out of service on a temporary basis. Those assets shall remain recorded in the appropriate general ledger account and shall continue to be depreciated. Normal disposal transactions shall not be processed through account 1890 and shall not be accounted for using account 5730. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_020 |

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| Record Asset Value Changes | 03.03.024 | | The system shall recognize and measure impairment when one of the following occurs and is related to post implementation/operational software and or modules: The software is no longer expected to provide substantive service potential and will be removed from service. A significant reduction occurs in the capabilities, functions or uses of the software (or a module thereof). | Source: DoDFMRVol4 Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Record_Asset_Value_Changes_029 |
| Record Asset Value Changes | 03.03.026 | D - Invalid Requirement | DELETED: If the impaired software is to be removed from use, the property system shall measure any loss due to impairment as the difference between the book value and the net realizable value (NRV), if any. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Asset_Value_Changes_018 |

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| Record Asset Value Changes | 03.03.027 | | When it is determined that software under development (or a module thereof) will not be completed and placed in service, the system must reduce the related book value accumulated for the software to reflect the expected realizable value (NRV), if any, and the loss recognized for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_023 |

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| Record Asset Value Changes | 03.03.029 | | The system must treat any changes in estimated useful life or salvage/residual value prospectively, meaning the change shall be accounted for in the period of the change and future periods for property, plant, and equipment. | Source: SFFAS6,35; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_030 |

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| Record Asset Value Changes | 03.03.030 | | The system must identify the costs to improve a General Property Plant and Equipment (PP&E) asset and capitalize the costs of the improvement when it increases the General PP&E asset's capability, size, efficiency, useful life or modifies functionality. | Source: SFFAS6,37; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_024 |

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| Record Asset Value Changes | 03.03.031 | | The system must capitalize the cost of the improvement that equals or exceeds the capitalization threshold, regardless of funding source for property, plant, and equipment. | Source: SFFAS6,37; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_025 |

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| Record Asset Value Changes | 03.03.032 | | The system must expense repairs (i.e. maintenance) to Property, Plant, and Equipment (PP&E) personal and real property. Repair by replacement that is expensed, occurs when a facility or facility component has failed, is in the incipient stages of failing or is no longer performing the functions for which it was designated. | Source: SFFAS6,78; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_031 |

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| Record Asset Value Changes | 03.03.033 | | The system must expense replacements to Property, Plant, and Equipment (PP&E), if the intent of the replacement was to preserve the asset so that it continues to provide acceptable services and achieves its expected life. | Source: SFFAS6,78; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_032 |

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| Record Asset Value Changes | 03.03.034 | | The system must capitalize replacements to Property, Plant, and Equipment (PP&E) as an improvement, if the intent was to improve or expand the efficiency of an asset that was in good working order. | Source: SFFAS6,78; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_037 |

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| Record Asset Value Changes | 03.03.035 | | The system must capitalize the cost of improvements to more than one General Property, Plant, and Equipment (PP&E) asset when (1) the improvements are performed under a single contract or work order (2) the improvements cannot be specifically identified by asset (3) the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_035 |
| Record Asset Value Changes | 03.03.036 | | The system must capitalize the total costs of the improvements when (1) more than one improvement is made to a single building (2) the improvements are part of one overall effort to increase the building's capacity, size, or useful life (3) the summed costs exceed or equal Department of Defense (DoD) capitalization threshold for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_036 |

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| Record Asset Value Changes | 03.03.037 | | When a General Property, Plant, and Equipment (PP&E) asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_039 |
| Record Asset Value Changes | 03.03.038 | | When a General Property, Plant, and Equipment (PP&E) asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the system must record the asset in the Other General PP&E account (1890) at its net realizable value (NRV). | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_040 |

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| Record Asset Value Changes | 03.03.039 | | When a General Property, Plant, and Equipment (PP&E) asset is identified for other than normal removal from service (e.g. during a Base Realignment and Closure (BRAC)), the system must record any difference between the book value of the PP&E asset and its expected net realizable value (NRV) as a gain or loss in the period of adjustment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_041 |
| Record Asset Value Changes | 03.03.040 | | When a General Property, Plant, and Equipment (PP&E) asset is identified for removal from service during a Base Realignment and Closure (BRAC), the system must record disposal on the operation closure date as established by BRAC law. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_042 |

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| Record Asset Value Changes | 03.03.041 | | The system must continue to amortize the asset if the loss due to impairment cannot be determined for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_043 |

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| Record Asset Value Changes | 03.03.042 | | When Internal Use Software is replaced with new software, the system shall expense the unamortized cost of the old software when the new software successfully completes testing related to property, plant, and equipment. | Source: SFFAS10,34; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Asset_Value_Changes_050 |
| Record Asset Value Changes | 03.03.043 | | The system must treat any additions to the book value or changes in useful life prospectively, meaning the change shall be accounted for during the period of the change and future periods. | Source: SFFAS10,34; Source Date: 6/1/1998Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Asset_Value_Changes_051 |

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| Record Asset Value Changes | 03.03.044 | | The system must measure the loss due to impairment as the difference between the book value and either: (1) The cost to acquire software that would perform similar remaining functions (e.g., the unimpaired functions) or, if that is not feasible; (2) The portion of the book value attributable to the remaining functional elements of the software. | Source: DoDFMRVol4 Source Date 6/1/2009 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Record_Asset_Value_Changes_046 |
| Record Asset Value Changes | 03.03.045 | | The system must recognize the loss due to impairment on the date the software is impaired for property, plant, and Equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Asset_Value_Changes_047 |

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| Record Asset Value Changes | 03.03.046 | | In the system, adjustments to the general ledger accounts, to record Property, Plant, and Equipment (PP&E) found during the conduct of physical inventories, shall be recorded under the appropriate Standard General Ledger (SGL) accounts for PP&E (1700 series), as detailed in Section 0602 of this chapter, or for losses, under 'Other Losses' (SGL Account 7290). | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Asset_Value_Changes_008 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.001 | | The system must calculate depreciation/amortization expense through the systematic and rational allocation of the cost of general Property, Plant, and Equipment (PP&E), less the estimated salvage/residual value, over the DoD standard recovery period of the general PP&E. Within the DoD, straight-line depreciation method must be used. Depreciation expense shall be recognized on all PP&E, except land and land rights of unlimited duration. -Estimates of useful life of general PP&E must consider factors such as physical wear and tear and technological change (e.g., obsolescence). -Any changes in estimated life or salvage/residual value must be treated prospectively. The change must be accounted for in the period of the change and in future periods. No adjustments should be made to previously recorded depreciation or amortization. A composite or group depreciation methodology, whereby the costs of PP&E are allocated using the same allocation rate, is permissible. | Source: SFFAS6,35; Source Date: 6/1/1996Source: SFFAS23,9; Source Date: 5/1/2003Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_029 |
| Depreciate, Amortize, or Deplete Asset | 03.04.002 | D - Invalid Requirement | DELETED: The property system must capture the estimated useful life, depreciation/amortization/depletion method, and salvage/residual value for each capitalized asset or group of assets, for capitalized property. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Depreciate_Amortize_Deplete_Asset_002 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.006 | | The system must remove General Property, Plant, and Equipment (PP&E) from general PP&E accounts along with associated accumulated depreciation/amortization, if prior to disposal, retirement or removal from service, it no longer provides service in the operations of the entity because it has suffered damage, becomes obsolete in advance of expectations, or is identified as excess. The General PP&E shall be recorded in an appropriate asset account at its expected net realizable value. Any difference in the book value of the PP&E and its expected net realizable value shall be recognized as a gain or a loss in the period of adjustment. | Source: SFFAS6,39; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Depreciate_Amortize_Deplete_Asset_019 |
| Depreciate, Amortize, or Deplete Asset | 03.04.007 | D - Invalid Requirement | DELETED: The property system should calculate and record accumulated depreciation/ amortization (contra asset) based on the recorded estimated cost and the number of years the general PP&E has been in use relative to its estimated useful live | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Depreciate_Amortize_Deplete_Asset_004 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.010 | | For accountability and financial reporting purposes, the system must recognize the proper accounting treatment (expense or capitalization and depreciation or amortization) and the reporting of capitalized amounts and accumulated depreciation or amortization on the appropriate DoD Component's financial statements. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Depreciate_Amortize_Deplete_Asset_005 |
| Depreciate, Amortize, or Deplete Asset | 03.04.020 | | The system must be able to depreciate capital lease assets for those activities authorized to enter into capital lease agreements related to property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_006 |
| Depreciate, Amortize, or Deplete Asset | 03.04.026 | C - Authoritative Source/Reference Updated | **The system may calculate depreciation on asset pools for property, plant, and equipment.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_007 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.028 | | The system shall depreciate separately capital improvements which increase the asset's capability, size or efficiency but have an expected useful life that differs from the useful life of the General Property, Plant, and Equipment (PP&E) asset. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_031 |
| Depreciate, Amortize, or Deplete Asset | 03.04.029 | | The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease: 1) The lease transfers ownership of the property to the lessee by the end of the lease term. 2) The lease contains an option to purchase the leased property at a bargain price. 3) The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property. 4) The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property. The last two criteria (numbers 3 and 4) are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property. If a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease. | Source: SFFAS6,20; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Depreciate_Amortize_Deplete_Asset_032 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.030 | C - Authoritative Source/Reference Updated | **The system must provide an audit trail for amortization, depletion and depreciation expense related to property, plant, and equipment.** | Source: 41CFR,Vol2,SubtitleC ,Ch102; Source Date: 7/1/2012Source: DoDFMRVol6B,Ch2, Sub0201; Source Date: 5/1/2012 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Depreciate_Amortize _Deplete_Asset_010 |
| Depreciate, Amortize, or Deplete Asset | 03.04.032 | | The system shall calculate and accumulate depreciation expense using the straight-line method based on the recorded cost less salvage value and divided equally among accounting periods during the asset's useful life based on recovery periods in DoDFMR, Volume 4, Chapter 6, Table 6-1. Salvage value will be used in the calculation only if it exceeds 10 percent of the cost of the asset for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize _Deplete_Asset_023 |
| Depreciate, Amortize, or Deplete Asset | 03.04.034 | | The system shall recognize computer software that is integrated into (embedded) and necessary to operate equipment (rather than perform an application) as part of the equipment of which it is an integral part and capitalized and depreciated as part of the cost of equipment. The aggregate cost of the hardware and software shall be used to determine whether to capitalize or expense the costs. | Source: DoDFMRVol4,Ch6,Su b0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize _Deplete_Asset_014 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.035 | C - Authoritative Source/Reference Updated | **The system must provide the capability to calculate depreciation/amortization/depletion based on a management prescribed method (e.g., straight line, physical usage) and the net book value of capitalized assets for property, plant, and equipment.** | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_026 |
| Depreciate, Amortize, or Deplete Asset | 03.04.036 | C - Authoritative Source/Reference Updated | **The system must provide the capability to accumulate amortization, depletion, and depreciation expense for property, plant, and equipment.** | Source: DoDFMRVol4,Ch17,Sub1708; Source Date: 4/1/2013 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_027 |
| Depreciate, Amortize, or Deplete Asset | 03.04.037 | | The system must use the activity-based method of depreciation method for calculating depreciation for military equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_024 |
| Depreciate, Amortize, or Deplete Asset | 03.04.038 | | The system shall expense capital improvements which do not increase an asset's capacity, size, efficiency, or useful life, regardless of the cost of the improvement for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_025 |

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| Depreciate, Amortize, or Deplete Asset | 03.04.039 | | The system must accumulate depreciation expense in a contra asset account: Accumulated depreciation for property, plant, and equipment. | Source: SFFAS6,36; Source Date: 6/1/1996 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_015 |
| Depreciate, Amortize, or Deplete Asset | 03.04.040 | | The system must accumulate amortization expense in a contra asset account: Accumulated amortization for property, plant, and equipment. | Source: SFFAS6,36; Source Date: 6/1/1996 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Depreciate_Amortize_Deplete_Asset_016 |
| Depreciate, Amortize, or Deplete Asset | 03.04.043 | D - Invalid Requirement | DELETED: Department of Defense policy permits the use only of the straight-line method of depreciation, except for military equipment. For military equipment, an activity-based method of depreciation, which recognizes the change in an asset's value as a result of use rather than time, may also be used in the system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Depreciate_Amortize_Deplete_Asset_012 |
| Record Disposition/Retirement of Asset | 03.05.008 | C - Authoritative Source/Reference Updated | **The system may capture the estimated cost to demolish property, or otherwise dispose of property.** | Source: 10USC,SubttlA,PtIV,Ch169,SubchII,Sec2831; Source Date: 11/1/2013 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_005 |

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| Record Disposition/Retirement of Asset | 03.05.010 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must transfer property record data to the property disposal organization or receiving entity.** | Source: SFFAS42,AppB; Source Date: 4/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Retirement_Or_Disposition_Of_Asset_007 |

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| Record Disposition/Retirement of Asset | 03.05.011 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).** | Source: SFFAS42,AppB; Source Date: 4/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Retirement_Or_Disposition_Of_Asset_008 |
| Record Disposition/Retirement of Asset | 03.05.012 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must capture all essential information related to excess property and disposal as required by the Federal Management Regulation for applicable agencies.** | Source: 41CFR,Vol2,SubtitleC,Ch102; Source Date: 7/1/2012 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_009 |

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| Record Disposition/Retirement of Asset | 03.05.013 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must capture type of disposal action (e.g., retirement, exchange, sale, donation, etc.), final disposition, and date of disposal.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_010 |
| Record Disposition/Retirement of Asset | 03.05.014 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must capture property retirement or disposal status.** | Source: 10USC,SubttlA,PtIV,Ch134,SubchI,Sec2244a; Source Date: 11/1/2013Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_011 |
| Record Disposition/Retirement of Asset | 03.05.015 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must capture deletions.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_012 |
| Record Disposition/Retirement of Asset | 03.05.016 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Record_Retirement_Or_Disposition_Of_Asset_013 |

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| Record Disposition/Retirement of Asset | 03.05.017 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the system at the time of asset transfer, disposal, or retirement.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_014 |
| Record Disposition/Retirement of Asset | 03.05.018 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must maintain an audit trail of transfer, disposal, and retirement actions.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: 41CFR,Vol2,SubtitleC,Ch102; Source Date: 7/1/2012 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Record_Retirement_Or_Disposition_Of_Asset_015 |

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| Record Disposition/Retirement of Asset | 03.05.020 | | The system must no longer depreciate general Property, Plant, and Equipment (PP&E) assets that have been identified for permanent removal from service once the asset no longer contributes to the operation of the entity. | Source: SFFAS6,39; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Retirement_Or_Disposition_Of_Asset_018 |
| Record Disposition/Retirement of Asset | 03.05.021 | | The system must record the disposal start date on which an asset is no longer depreciated, remove its book value from the financial records, and record the corresponding gain/loss from disposition. For demolitions, this represents the demolition contract's start date. For transfers and sales, this represents the date on which the instrument is endorsed or operation is ceased, whichever comes later. For natural disasters, this represents the actual date of the incident for property, plant, and equipment. | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Record_Retirement_Or_Disposition_Of_Asset_017 |

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| Record Disposition/Retirement of Asset | 03.05.022 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must identify excess property.** | Source: OMBCIRA-123,AppB,Ch4; Source Date: 12/1/2004 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Record_Retirement_Or_Disposition_Of_Asset_019 |
| Record Disposition/Retirement of Asset | 03.05.023 | C - Authoritative Source/Reference Updated | **The system, for capitalized property only, must identify property held for disposal/retirement.** | Source: SFFAS6,38; Source Date: 6/1/1996Source: SFFAS29,40; Source Date: 7/1/2005 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Record_Retirement_Or_Disposition_Of_Asset_020 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.005 | | The system must recognize the estimated environmental liabilities associated with cleanup cost for Stewardship Property, Plant and Equipment (PP&E) in the period that the asset is placed into service. | Source: SFFAS6,101; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Deferred_Maintenance_And_Cleanup_Costs_048 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.006 | | The system must record the cumulative effect of changes in cost estimates by recognizing an expense in the current accounting period and adjusting the corresponding liability. Additionally, the related cleanup cost for the current period shall be expensed and accrued as an environmental liability. | Source: SFFAS6,102; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Deferred_Maintenance_And_Cleanup_Costs_006 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.012 | | The system shall allow an entity to record an offsetting charge, for any General Property, Plant, and Equipment (PP&E) Cleanup Cost liability recognized upon implementation, to its' Statement of Changes in Net Position. | Source: SFFAS6,105; Source Date: 6/1/1996 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_012 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.013 | | An entity must show, as a prior period adjustment in its Statement of Changes in Net Position, the amount of the liability due to implementing the cleanup costs standard in SFFAS-6. The amounts involved shall be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted. The system shall not recognize any amount as an expense in the period of implementation. | Source: SFFAS6,105; Source Date: 6/1/1996 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_013 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.015 | C - Authoritative Source/Reference Updated | **The system may provide the capability to forecast or schedule maintenance requirements for future periods for property, plant, and equipment.** | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009Source: SFFAS40,Std; Source Date: 5/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Deferred_Maintenance_And_Cleanup_Costs_014 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.017 | C - Authoritative Source/Reference Updated | **The system must capture management's estimate of deferred maintenance. This may be accomplished through a process or system other than in a system.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_016 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.018 | D - Invalid Requirement | DELETED: The system must capture management's assessment of property condition. This may be accomplished through a process or system other than in a property system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Deferred_Maintenance_And_Cleanup_Costs_017 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.020 | D - Invalid Requirement | DELETED: The system must capture the total estimated clean-up cost when the item is placed in service if the PP&E meets the criteria established in paragraph 88 of SFFAS No. 6. This may be accomplished through a process or system other than in a property system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Deferred_Maintenance_And_Cleanup_Costs_019 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.021 | D - Not Supported by a Correct Source/Reference | DELETED: The system must capture environmental liabilities associated with PP&E when an event has occurred and the liability is probable and estimable. This may be accomplished through a process or system other than in a property system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Deferred_Maintenance_And_Cleanup_Costs_020 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.022 | C - Authoritative Source/Reference Updated | **The system must calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance for general property, plant, and equipment.** | Source: SFFAS10,36; Source Date: 6/1/1998 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_021 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.023 | | The system must estimate environmental liability cost measurements for each environmental site located at an installation or organizational level. The liability cost estimates should include the anticipated costs of the level of effort required to cleanup hazardous wastes, as well as the costs of complying with associated applicable legal and/or regulatory requirements. Such cost estimates are calculated on a current cost basis and based on a current decontamination and/or disposal plan, existing laws, and technology. The cost estimates for both the environmental and non-environmental portion of the liability should include the following cost elements, as applicable:1. Compensation and benefits of government personnel expected to devote significant time directly to a disposal effort to include security and surveillance.2. Efforts to tear down, remove, and dispose of the item(s) to include transportation, demilitarization, and dismantlement.3. Planning and design efforts to include contract advertisement and document reproduction.4. Landscaping costs.5. Permits, licenses, and approval to include State Historic Preservation Officer concurrence and documentation. Also included are screening costs of suitable property for the homeless as established by the McKinney Act in Public Law 101-645.6. Repair costs if disposed without being demolished.7. Cost of | Source: SFFAS6,150; Source Date: 6/1/1996Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009Source: SFFAS6,153; Source Date: 6/1/1996 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_022 |

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| | | | employing contractors, engineers, and consultants.8. Cost of dedicated facilities, machinery, and equipment and the related operating and maintenance costs.9. Research and development costs for alternative remediation technologies.10. Grants to state and local governments.11. Payments to state, tribal, and local governments.12. Payments to regulatory agencies to provide technical support, e.g. document review of planned studies. | | | | |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.024 | | The system shall maintain an inventory of environmental sites and reconcile it with Property, Plant, and Equipment (PP&E) records at least annually. | Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_023 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.025 | | During each period that general Property, Plant and Equipment (PP&E) is in operation, the system must record a portion of the estimated total cleanup costs as an expense and liability using the first method within the following list that provides a readily determinable value: (1) use of physical capacity (2) estimated use life of the associated PP&E. | Source: SFFAS6,97; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Deferred_Maintenance_And_Cleanup_Costs_039 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.026 | | The system must recognize estimated cleanup costs starting on the date the Property, Plant and Equipment (PP&E) is placed into service and ending when the PP&E ceases operation. | Source: SFFAS6,98; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Deferred_Maintenance_And_Cleanup_Costs_046 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.027 | | The system must provide the capability to review environmental cost estimates annually and revised when there is evidence that significant changes in the cost measurement have occurred, such as changes in scope, ownership, regulation, or technology. | Source: SFFAS6,96; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Deferred_Maintenance_And_Cleanup_Costs_047 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.028 | | The system must provide the capability to adjust environmental cost estimates annually, through indexing, to maintain them on a current cost basis as if acquired in the current period for Property, Plant, and Equipment (PP&E). | Source: SFFAS6,96; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Deferred_Maintenance_And_Cleanup_Costs_045 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.029 | | The system shall recognize and record total estimated cost of environmental liabilities associated with general property, plant, and equipment (PP&E) placed in service prior to October 1, 1997:(a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (b) If the costs are intended to be recovered through user charges, then the Department of Defense (DoD) Components shall recognize a liability for that portion of the asset that has lapsed since the PP&E was placed into service. The remaining liability shall be systematically recognized over the remaining useful life. | Source: SFFAS6,104; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_031 |

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| Deferred Maintenance Costs and Cleanup Costs | 03.06.030 | | The system must recognize the estimated environmental liabilities associated with General Property, Plant, and Equipment (PP&E) placed in service after September 30, 1997, that have future environmental cleanup, closure, and/or disposal requirements, over the useful life. The accumulation of the liability and the recognition of the related expense shall commence when it is placed in service, continue in each period that operation continues, and be completed when the General PP&E ceases operation. | Source: SFFAS6,94; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Deferred_Maintenance_And_Cleanup_Costs_042 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.031 | | The system should allow estimated environmental liabilities to be reduced by the costs that are paid to reflect the total remaining cleanup costs less any unrecognized portions of a systematically recognized cost estimate. | Source: SFFAS6,100; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_043 |
| Deferred Maintenance Costs and Cleanup Costs | 03.06.032 | | The system must distinguish between the current and non-current portions of the environmental liability estimate. | Source: SFFAS6,100; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Deferred_Maintenance_And_Cleanup_Costs_044 |

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| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.010 | | The system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred. | Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Stewardship_PPE_001 |
| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.011 | | The system must recognize the cost of acquiring, improving, reconstructing, or renovating Heritage Assets, other than Multi-Use Heritage Assets, as a cost on the Statement of Net Cost for the period in which the cost is incurred. The cost shall include all costs incurred to bring the asset to its current condition and location. | Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Stewardship_PPE_002 |

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| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.012 | | Except for assets classified as Multi-Use Heritage Assets, the system must not recognize amounts for Heritage Assets acquired through donation or devise (a will or clause of a will disposing of property) in the cost of Heritage Assets for Property, Plant, and Equipment. | Source: SFFAS29,20; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Stewardship_PPE_003 |
| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.013 | D - Invalid Requirement | DELETED: The property system must capitalize the costs of acquisition, improvement, or reconstruction of Multi-Use Heritage Assets as General PP&E and depreciated if the costs equal or exceed DoD capitalization threshold. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Stewardship_PPE_004 |
| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.014 | D - Invalid Requirement | DELETED: The property system must recognize assets classified as Multi-Use Heritage Assets and acquired through donation or devise as General PP&E at the fair value of the assets at the time received and the amount shall also be recognized as non-exchange revenues on the Statement of Financing. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Stewardship_PPE_005 |

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| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.015 | | For transfers of Heritage Assets, except for Multi-Use Heritage Assets, from one component to another, the system shall not affect the net cost of operations or net position of either component. In some cases, assets included in General Property, Plant, and Equipment (PP&E) may be transferred to a component for use as Heritage Assets. In this instance, the transferring component should recognize a transfer-out of capitalized assets. | Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Stewardship_PPE_007 |
| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.017 | | The system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets. | Source: SFFAS29,24; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Stewardship_PPE_008 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E) | 03.07.018 | | The system must record a transferred Multi-Use Heritage asset at book value. If the book value is not provided, the system must record the asset at its estimated fair value. | Source: SFFAS29,24; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Stewardship_PPE_009 |
| Reporting | 03.08.001 | | The system must allow an entity's to disclosed the capitalization threshold(s) in its financial statements. | Source: SFFAS6,13; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.003 | | The system shall allow an entity to disclose, in its financial statements, the following information for each major asset class of general Property, Plant, and Equipment (PP&E): A. Depreciation/Amortization Method. B. Service Life. C. Acquisition Value. D. Accumulated Depreciation/Amortization. E. Net Book Value. F. General PP&E in the Possession of Contractors. G. Other Information. Disclose in the narrative sections of this note other relevant information for General PP&E line item on the reporting entity's Balance Sheet (i.e. adjustments, general disclosures, and information regarding heritage assets and stewardship land). | Source: SFFAS6,45; Source Date: 6/1/1996Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_028 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.004 | | The system shall allow a reporting entity to: • Disclose, in it's Statement of Net Cost, the full costs of each program's output which consists of both direct and indirect costs of the output and the costs of identifiable supporting services provided by other segments within the reporting entity and by other reporting entities. • Accumulate and assign costs in accordance with the costing methodology in SFFAS No. 4. • Disclose in note 18, the costs for those items which are included with the reporting entities that receive the funding, separately from other non-production costs, if incurred. • Report costs related to the production of outputs separately from costs that are not related to the production of outputs; • Report the cost of stewardship Property, Plant, and Equipment (PP&E) separately from other non-production costs. | Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_003 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.009 | | With the exception of multi-use heritage assets, the system must disclose the cost of acquisition, improvement, reconstruction, or renovation of heritage assets on the statement of net cost for the period in which the cost is incurred. The cost should include all costs incurred during the period to bring the item to its current condition. In the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as 'Cost of Heritage Assets' in the footnotes related to Property, Plant, and Equipment (PP&E). | Source: SFFAS29,19; Source Date: 7/1/2005Source: DoDFMRVol4,Ch6,Sub0603; Source Date: 6/1/2009 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | PPE_Reporting_004 |
| Reporting | 03.08.010 | C - Verbiage Edited to Meet the Intent of Authoritative Source | **If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the receiving entity must disclose their fair value. Heritage assets and stewardship land acquired through donation or devise will not be recognized as a cost in calculating net cost, but the fair value of the property must be disclosed. If the fair value is not known or reasonably estimable, information related to the type and quantity of assets received must be disclosed in the system.** | Source: SFFAS29,20; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10,Sub1020; Source Date: 4/1/2013 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | PPE_Reporting_005 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.018 | | If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the system must allow the receiving entity to disclose their fair value in the Statement of Net Cost. | Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | PPE_Reporting_009 |
| Reporting | 03.08.019 | D - Invalid Requirement | DELETED: The system shall not be recognized as a cost in calculating net cost of Stewardship land acquired through donation or devise, but the fair value of the property shall be disclosed. If the fair value is not known or reasonably estimable, information related to the type and quantity of assets received shall be disclosed. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_010 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.025 | | If an entity uses the condition assessment survey method of measuring deferred maintenance, the following should be presented for each major class of Property, Plant, and Equipment (PP&E): • description of requirements or standards for acceptable operating condition, • any changes in the condition requirements or standards, and • asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. Examples of condition information include, but are not limited to averages of standardized condition rating codes, percentage of assets above, at or acceptablecondition, or narrative information in the system. | Source: SFFAS6,83; Source Date: 6/1/1996Source: SFFAS14,AppB; Source Date: 4/1/1999Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_013 |
| Reporting | 03.08.029 | D - Invalid Requirement | DELETED: To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup costs to current operating periods. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_017 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.033 | D - Invalid Requirement | DELETED: To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, or applicable laws and regulations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_021 |
| Reporting | 03.08.034 | | Due to significant accounting and reporting changes approved by the FASAB regarding military equipment, RSSI reporting of military equipment has been terminated. Also, the term 'National Defense (ND) Property, Plant, and Equipment (PP&E)' and its definition has been rescinded and all assets previously considered to be ND PP&E should be classified as 'General PP&E' and, the provisions for general PP&E and associated cleanup costs for general PP&E contained in SFFAS No. 6, as amended, are to be applied in the system. | Source: SFFAS23,6; Source Date: 5/1/2003 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | PPE_Reporting_022 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.045 | D - Invalid Requirement | DELETED: For financial investment in Research, Development and Testing (RDT&E), the amounts reported should be measured on the same basis of accounting as used for financial statement purposes, including appropriate accrual adjustments, general and administrative overhead, and costs of facilities and must recognized and reported as expenses in arriving at the net cost of operations, in the system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_002 |
| Reporting | 03.08.046 | | To support and record Investment in Non-Federal Physical Property, cash grants related to Nonfederal Physical Property programs must be recognized and reported as expenses in arriving at the net cost of operations and are not to be included in the Investment in Non-Federal Physical Property (INPP) report in the system. | Source: SFFAS8,85; Source Date: 6/1/1997 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | PPE_Reporting_024 |
| Reporting | 03.08.051 | D - Invalid Requirement | DELETED: The system must produce reports in accordance with user defined criteria. Such reports may: • Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time. • Allow a user to access both summary data and more detailed data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_025 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.053 | | The system must disclose, each reporting period, within the financial statement note for environmental liabilities the estimated cleanup, closure and/or disposal cost estimates associated with General Property, Plant, and Equipment (PP&E). | Source: SFFAS6,88; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | PPE_Reporting_038 |
| Reporting | 03.08.054 | D - Invalid Requirement | DELETED: The property system must provide the capability for entities with heritage assets to reference a note on the balance sheet that discloses information about heritage assets, but no asset dollar amount should be shown. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_032 |
| Reporting | 03.08.057 | | The system must accommodate the following General Property, Plant, and Equipment (PP&E) financial statement disclosures for Internal Use Software: 1. The cost, accumulated depreciation, and net book value. 2. The estimated useful life. 3. The method of depreciation (straight-line). | Source: DoDFMRVol4,Ch6,Sub0602; Source Date: 6/1/2009 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | PPE_Reporting_039 |
| Reporting | 03.08.058 | | The system must provide the capability to disclose investment in nonfederal physical property in the Required Supplementary Stewardship Information (RSSI). | Source: OMBCIRA-136,SecII.4.9; Source Date: 10/1/2013Source: DoDFMRVol6B,Ch11; Source Date: 11/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | PPE_Reporting_043 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.059 | | The system must disclose the cost of acquisition of stewardship land for the period in which the cost is incurred. The cost should include all costs to prepare stewardship land for its intended use (e.g., razing (destruction of) a building). | Source: SFFAS29,37; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1012; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | PPE_Reporting_045 |
| Reporting | 03.08.060 | | The system must disclose the following information about stewardship land, but no asset dollar amount should be shown: (1) Relationship to the reporting entity's mission. (2) Reporting entity's stewardship policies. (3) Description of each of the major categories. (4) The number of physical units by major category for which the entity is the steward as of the end of the reporting period. | Source: SFFAS29,40; Source Date: 7/1/2005Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_044 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.061 | | The system must provide the capability for an entity that reports amounts for deferred maintenance to measure the amounts using condition assessment surveys or lifecycle forecasts. The method used to determine the estimated amounts of deferred maintenance must be reported in the narrative statement to the Required Supplementary Information Deferred Maintenance Report in DoD Component financial statements. | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_042 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.062 | | The system must provide the capability to present deferred maintenance in the financial statements as required supplementary information for all General Property, Plant, and Equipment (PP&E). The following shall be included: (1) the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred and (2) the method of measuring deferred maintenance for each major class of PP&E. | Source: SFFAS6,83; Source Date: 6/1/1996Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_046 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.063 | | The system must provide the capability for an entity using the condition assessment survey method of measuring deferred maintenance to present the following for each major class ofProperty, Plant, and Equipment (PP&E): (1) description of requirements or standards for acceptable operating condition (2) any changes in the condition requirements or standards, and (3) asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. Examples of condition information include, but are not limited to averages of standardized condition rating codes, percentage of assets above, at or acceptable-condition, or narrative information. | Source: SFFAS6,83; Source Date: 6/1/1996Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_048 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.064 | | The system must provide the capability for an entity using the total life-cycle method of measuring deferred maintenance to present the following for each major class of Property, Plant, and Equipment (PP&E): (1) The original date of the maintenance forecast and an explanation for any changes to the forecast, (2) Prior year balance of the cumulative deferred maintenance amount, (3) The dollar amount of the maintenance requirement estimated for the reporting period, (4) The dollar amount of maintenance actually performed during the period, (5) The difference between the forecast and actual maintenance, (6) Any adjustments to the scheduled amounts deemed necessary, and (7) The ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance. | Source: SFFAS6,83; Source Date: 6/1/1996Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_059 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.065 | | The system must provide the capability for the entity to report critical and non-critical amounts of deferred maintenance for Property, Plant, and Equipment (PP&E), which must include management's definition of these categories. | Source: SFFAS6,84; Source Date: 6/1/1996Source: SFFAS14,AppB; Source Date: 4/1/1999 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_057 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 03.08.066 | | To support Environmental Liability Disclosures, the system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the sources (laws and regulations) for cleanup requirements. | Source: SFFAS6,107; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011Source: SFFAS6,108; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_056 |
| Reporting | 03.08.067 | | To support Environmental Liability Disclosures, the system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup costs to current operating periods. | Source: SFFAS6,108; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | PPE_Reporting_055 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.068 | | To support Environmental Liability Disclosures, the system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the unrecognized amounts of environmental liabilities for assets that require the systematic recognition of the total estimated cleanup costs. The DoD Component should recognize the portion of the total cost that is attributed to the useful life of the asset that has expired since the asset was placed in service. The balance or the total estimated cleanup cost is the unrecognized cost of the liability. | Source: SFFAS6,109; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | PPE_Reporting_054 |
| Reporting | 03.08.069 | | To support Environmental Liability Disclosures, the system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, any material changes in total estimated cleanup costs due to changes in laws, technology, or plans. | Source: SFFAS-6Para 110;Source Date: 6/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | PPE_Reporting_060 |
| Reporting | 03.08.070 | | To support Environmental Liability Disclosures, the system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the portion of the changes in estimated costs due to changes in laws and technology that is related to prior periods. | Source: SFFAS6,110; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | PPE_Reporting_052 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.071 | | To support Environmental Liability Disclosures, the system must provide the capability for an entity to disclose each reporting period, within the financial statement note for environmental liabilities, the nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, or applicable laws and regulations for property, plant, and equipment. | Source: SFFAS6,111; Source Date: 6/1/1996Source: DoDFMRVol4,Ch13,Sub1302; Source Date: 12/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | PPE_Reporting_051 |
| Reporting | 03.08.072 | | The system must recognize investments in Nonfederal Physical Property as expenses incurred by the reporting entity for the purchase, construction, or major renovation of physical property owned by state and local governments, including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. In addition, Nonfederal Physical Property include federally-owned physical property transferred to state and local governments. | Source: DoDFMRVol6B,Ch11, Sub1103; Source Date: 11/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | PPE_Reporting_049 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.073 | | The system must recognize investments in Research, Development and Testing (RDT&E) as expenses included in the calculation of net costs to support the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products and processes, with the expectation of maintaining or increasing national economic productive capacity or yielding other future benefits. | Source: SFFAS8,41; Source Date: 6/1/1997Source: DoDFMRVol6B,Ch11, Sub1102; Source Date: 11/1/2011Source: SFFAS8,84; Source Date: 6/1/1997 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | PPE_Reporting_050 |
| Reporting | 03.08.075 | | The system must provide the capability for the U.S. Government-wide financial statement to disclose that multi-use heritage assets are recognized and presented with general Property, Plant, and Equipment (PP&E) in the basic financial statements and that additional information for the multi-use heritage assets is included with the heritage assets information. | Source: SFFAS29,29; Source Date: 7/1/2005 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | PPE_Reporting_036 |
| Reporting | 03.08.076 | | The system must provide the capability for the U.S. Government-wide financial statement to reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown. | Source: SFFAS29,42; Source Date: 7/1/2005 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | PPE_Reporting_037 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 03.08.077 | D - Duplicate Requirement Deleted | DELETED: If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the receiving entity must disclose their fair value. Heritage assets and stewardship land acquired through donation or devise will not be recognized as a cost in calculating net cost, but the fair value of the property must be disclosed. If the fair value is not known or reasonably estimable, information related to the type and quantity of assets received must be disclosed in the property system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | PPE_Reporting_026 |
| Asset Custody Activities | 03.11.001 | D - Authoritative Source/Reference Deleted | DELETED: The system must capture, record, and maintain accurate information on the current legal status, geographic location, responsible custodian, and current recorded value of seized property and forfeited assets in custody. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_001 |
| Asset Custody Activities | 03.11.002 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to allocate and record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the custodial action. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_006 |
| Asset Custody Activities | 03.11.003 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to record and account for all theft, loss, and damage expenses by identification number. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_007 |

| PROPERTY, PLANT AND EQUIPMENT REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 03 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Asset Custody Activities | 03.11.004 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to provide accurate and timely reconciliation between the seizing agency's seizure records and property records of custodians being used to maintain, store, and dispose of seized property. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_008 |
| Asset Custody Activities | 03.11.005 | D - Authoritative Source/Reference Deleted | DELETED: The system must be able to provide information to allow the independent verification that each item of seized property or each forfeited asset is in the physical or constructive custody of the government and that the recorded quantity, legal status, geographic location, and value are accurate. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_009 |
| Asset Custody Activities | 03.11.006 | D - Authoritative Source/Reference Deleted | DELETED: The system must be able to provide information to allow an independent verification that all billed contractor/vendor services were actually performed. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_010 |
| Asset Custody Activities | 03.11.007 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to provide information to promptly pay all contractors or vendors performing maintenance/management services and interact with the Core Financial System to accomplish this task. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_012 |
| Asset Custody Activities | 03.11.008 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to record the forfeiture, as appropriate. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_013 |
| Asset Custody Activities | 03.11.009 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to record information on the legal authority for forfeitures as appropriate. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Asset_Custody_Activities_014 |

## ACRONYMS

| | |
|---|---|
| BRAC | Base Realignment and Closure |
| CIP | Contruction In Progress |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DoDI | Department of Defense Instruction |
| FASAB | Federal Accounting Standards Advisory Board |
| FFMIA | Federal Financial Management Improvement Act |
| FMR | Federal management Regulation |
| FPMR | Federal Property Management Regulation |
| FSIO | Financial System Integration Office |
| GSA | General Services Administration |
| INPP | Investment in Non-Federal Physical Property |
| JFMIP | Joint Financial Management Improvement Program |
| ND PP&E | National Defense Property, Plant, and Equipment |
| NRV | Net Realizable Value |
| OIPT | Overarching Integrated Product Team |
| OMB | Office of Management and Budget |
| PP&E | Property, Plant, and Equipment |
| RDT&E | Research, Development, Testing and Evaluation |
| RPUID | Real Property Unique Identifier |
| RSSI | Required Supplementary Stewardship Information |
| SFFAS | Statement of Federal Financial Accounting Standards |
| USSGL | United States Standard General Ledger |

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 4 - Inventory, Supplies, and Materials | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **04.01.023** | **C - Authoritative Source/Reference Updated** | |
| **04.03.039** | **C - Authoritative Source/Reference Updated** | |
| **04.08.003** | **C - Authoritative Source/Reference Updated** | |
| **04.09.006** | **C - Verbiage Edited for Clarity** | |
| **04.10.001** | **C - Authoritative Source/Reference Updated** | |
| **04.10.002** | **C - Authoritative Source/Reference Updated** | |
| **04.10.004** | **C - Authoritative Source/Reference Updated** | |
| **04.10.005** | **C - Authoritative Source/Reference Updated** | |
| **04.10.006** | **C - Authoritative Source/Reference Updated** | |
| **04.10.007** | **C - Authoritative Source/Reference Updated** | |
| **04.10.008** | **C - Authoritative Source/Reference Updated** | |
| **04.10.009** | **C - Authoritative Source/Reference Updated** | |

# VOLUME 4 - Inventory, Supplies, and Materials

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 04.10.010 | C - Authoritative Source/Reference Updated | |
| 04.10.011 | C - Authoritative Source/Reference Updated | |
| 04.10.012 | C - Authoritative Source/Reference Updated | |
| 04.10.013 | C - Authoritative Source/Reference Updated | |
| 04.10.015 | C - Authoritative Source/Reference Updated | |
| 04.11.001 | C - Authoritative Source/Reference Updated | |
| 04.11.002 | C - Authoritative Source/Reference Updated | |
| 04.11.003 | C - Authoritative Source/Reference Updated | |
| 04.11.004 | C - Authoritative Source/Reference Updated | |
| 04.11.005 | C - Authoritative Source/Reference Updated | |
| 04.11.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.11.007 | C - Authoritative Source/Reference Updated | |
| 04.11.008 | C - Authoritative Source/Reference Updated | |
| 04.11.009 | C - Authoritative Source/Reference Updated | |
| 04.11.010 | C - Authoritative Source/Reference Updated | |
| 04.11.011 | C - Authoritative Source/Reference Updated | |
| 04.11.012 | C - Authoritative Source/Reference Updated | |
| 04.13.001 | C - Authoritative Source/Reference Updated | |
| 04.13.002 | C - Authoritative Source/Reference Updated | |
| 04.13.003 | C - Authoritative Source/Reference Updated | |
| 04.14.001 | C - Authoritative Source/Reference Updated | |

# VOLUME 4 - Inventory, Supplies, and Materials

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 04.14.002 | C - Authoritative Source/Reference Updated | |
| 04.14.003 | C - Authoritative Source/Reference Updated | |
| 04.14.004 | C - Authoritative Source/Reference Updated | |
| 04.14.005 | C - Authoritative Source/Reference Updated | |
| 04.14.006 | C - Authoritative Source/Reference Updated | |
| 04.15.002 | C - Authoritative Source/Reference Updated | |
| 04.15.003 | C - Authoritative Source/Reference Updated | |
| 04.15.004 | C - Authoritative Source/Reference Updated | |
| 04.15.005 | C - Authoritative Source/Reference Updated | |
| 04.15.006 | C - Authoritative Source/Reference Updated | |
| 04.16.001 | C - Authoritative Source/Reference Updated | |
| 04.16.002 | C - Authoritative Source/Reference Updated | |
| 04.16.003 | C - Authoritative Source/Reference Updated | |
| 04.16.004 | C - Authoritative Source/Reference Updated | |
| 04.16.005 | C - Authoritative Source/Reference Updated | |
| 04.16.006 | C - Authoritative Source/Reference Updated | |
| 04.16.007 | C - Authoritative Source/Reference Updated | |
| 04.16.008 | C - Authoritative Source/Reference Updated | |
| 04.17.001 | C - Authoritative Source/Reference Updated | |
| 04.17.002 | C - Authoritative Source/Reference Updated | |
| 04.17.003 | C - Authoritative Source/Reference Updated | |
| 04.17.004 | C - Authoritative Source/Reference Updated | |

# VOLUME 4 - Inventory, Supplies, and Materials

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 04.18.001 | C - Authoritative Source/Reference Updated | |
| 04.18.002 | C - Authoritative Source/Reference Updated | |
| 04.19.001 | C - Authoritative Source/Reference Updated | |
| 04.19.002 | C - Authoritative Source/Reference Updated | |
| 04.19.003 | C - Authoritative Source/Reference Updated | |
| 04.19.004 | C - Authoritative Source/Reference Updated | |
| 04.19.005 | C - Authoritative Source/Reference Updated | |
| 04.19.006 | C - Authoritative Source/Reference Updated | |
| 04.19.007 | C - Authoritative Source/Reference Updated | |
| 04.19.008 | C - Authoritative Source/Reference Updated | |
| 04.19.009 | C - Authoritative Source/Reference Updated | |
| 04.19.010 | C - Authoritative Source/Reference Updated | |
| 04.19.011 | C - Authoritative Source/Reference Updated | |
| 04.19.012 | C - Authoritative Source/Reference Updated | |
| 04.19.013 | C - Authoritative Source/Reference Updated | |
| 04.19.014 | C - Authoritative Source/Reference Updated | |
| 04.19.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.19.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.19.017 | C - Authoritative Source/Reference Updated | |
| 04.20.001 | C - Authoritative Source/Reference Updated | |
| 04.20.002 | C - Authoritative Source/Reference Updated | |

# VOLUME 4 - Inventory, Supplies, and Materials

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 04.20.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.20.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.20.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.20.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.20.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.20.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.21.001 | C - Authoritative Source/Reference Updated | |
| 04.21.002 | C - Authoritative Source/Reference Updated | |
| 04.21.003 | C - Authoritative Source/Reference Updated | |
| 04.21.005 | C - Authoritative Source/Reference Updated | |
| 04.21.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.21.007 | C - Authoritative Source/Reference Updated | |
| 04.21.008 | C - Authoritative Source/Reference Updated | |
| 04.21.009 | C - Authoritative Source/Reference Updated | |
| 04.21.010 | C - Authoritative Source/Reference Updated | |
| 04.21.012 | C - Authoritative Source/Reference Updated | |
| 04.21.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.21.014 | C - Authoritative Source/Reference Updated | |

| VOLUME 4 - Inventory, Supplies, and Materials | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 04.21.015 | C - Authoritative Source/Reference Updated | |
| 04.21.016 | C - Authoritative Source/Reference Updated | |
| 04.21.017 | C - Authoritative Source/Reference Updated | |
| 04.22.001 | C - Authoritative Source/Reference Updated | |
| 04.22.002 | C - Authoritative Source/Reference Updated | |
| 04.22.004 | C - Authoritative Source/Reference Updated | |
| 04.22.005 | C - Authoritative Source/Reference Updated | |
| 04.22.006 | C - Authoritative Source/Reference Updated | |
| 04.22.007 | C - Authoritative Source/Reference Updated | |
| 04.22.008 | C - Authoritative Source/Reference Updated | |
| 04.22.009 | C - Authoritative Source/Reference Updated | |
| 04.22.010 | C - Authoritative Source/Reference Updated | |
| 04.22.011 | C - Authoritative Source/Reference Updated | |
| 04.22.012 | C - Authoritative Source/Reference Updated | |
| 04.22.013 | C - Authoritative Source/Reference Updated | |
| 04.22.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.22.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.22.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.22.017 | C - Authoritative Source/Reference Updated | |
| 04.22.018 | C - Authoritative Source/Reference Updated | |

| VOLUME 4 - Inventory, Supplies, and Materials | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 04.22.019 | C - Authoritative Source/Reference Updated | |
| 04.22.020 | C - Authoritative Source/Reference Updated | |
| 04.22.021 | C - Authoritative Source/Reference Updated | |
| 04.22.022 | C - Authoritative Source/Reference Updated | |
| 04.23.001 | C - Authoritative Source/Reference Updated | |
| 04.23.002 | C - Authoritative Source/Reference Updated | |
| 04.23.004 | C - Authoritative Source/Reference Updated | |
| 04.23.005 | C - Authoritative Source/Reference Updated | |
| 04.23.006 | C - Authoritative Source/Reference Updated | |
| 04.23.007 | C - Authoritative Source/Reference Updated | |
| 04.23.008 | C - Authoritative Source/Reference Updated | |
| 04.23.009 | C - Authoritative Source/Reference Updated | |
| 04.23.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.23.011 | C - Authoritative Source/Reference Updated | |
| 04.24.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.24.004 | C - Authoritative Source/Reference Updated | |
| 04.24.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.24.006 | C - Authoritative Source/Reference Updated | |
| 04.25.001 | C - Authoritative Source/Reference Updated | |
| 04.25.002 | C - Authoritative Source/Reference Updated | |

# VOLUME 4 - Inventory, Supplies, and Materials

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 04.25.003 | C - Authoritative Source/Reference Updated | |
| 04.25.004 | C - Authoritative Source/Reference Updated | |
| 04.26.001 | C - Authoritative Source/Reference Updated | |
| 04.26.003 | C - Authoritative Source/Reference Updated | |
| 04.26.007 | C - Authoritative Source/Reference Updated | |
| 04.26.008 | C - Authoritative Source/Reference Updated | |
| 04.26.009 | C - Authoritative Source/Reference Updated | |
| 04.26.010 | C - Authoritative Source/Reference Updated | |
| 04.27.001 | C - Authoritative Source/Reference Updated | |
| 04.27.002 | C - Authoritative Source/Reference Updated | |
| 04.27.003 | C - Authoritative Source/Reference Updated | |
| 04.27.004 | C - Authoritative Source/Reference Updated | |
| 04.27.005 | C - Authoritative Source/Reference Updated | |
| 04.27.006 | C - Authoritative Source/Reference Updated | |
| 04.27.007 | C - Authoritative Source/Reference Updated | |
| 04.27.008 | C - Authoritative Source/Reference Updated | |
| 04.27.009 | C - Authoritative Source/Reference Updated | |
| 04.27.010 | C - Authoritative Source/Reference Updated | |
| 04.27.011 | C - Authoritative Source/Reference Updated | |
| 04.27.012 | C - Authoritative Source/Reference Updated | |
| 04.27.013 | C - Authoritative Source/Reference Updated | |
| 04.27.014 | C - Authoritative Source/Reference Updated | |

| VOLUME 4 - Inventory, Supplies, and Materials | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 04.27.015 | C - Authoritative Source/Reference Updated | |
| 04.27.016 | C - Authoritative Source/Reference Updated | |
| 04.27.017 | C - Authoritative Source/Reference Updated | |
| 04.27.018 | C - Authoritative Source/Reference Updated | |
| 04.27.019 | C - Authoritative Source/Reference Updated | |
| 04.27.020 | C - Authoritative Source/Reference Updated | |
| 04.27.021 | C - Authoritative Source/Reference Updated | |
| 04.27.022 | C - Authoritative Source/Reference Updated | |
| 04.28.001 | C - Authoritative Source/Reference Updated | |
| 04.28.002 | C - Authoritative Source/Reference Updated | |
| 04.28.003 | C - Authoritative Source/Reference Updated | |
| 04.28.004 | C - Authoritative Source/Reference Updated | |
| 04.28.006 | C - Authoritative Source/Reference Updated | |
| 04.28.008 | C - Authoritative Source/Reference Updated | |
| 04.29.001 | C - Authoritative Source/Reference Updated | |
| 04.29.002 | C - Authoritative Source/Reference Updated | |
| 04.29.003 | C - Authoritative Source/Reference Updated | |
| 04.30.001 | C - Authoritative Source/Reference Updated | |
| 04.30.002 | C - Authoritative Source/Reference Updated | |
| 04.30.003 | C - Authoritative Source/Reference Updated | |
| 04.30.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

# VOLUME 4 - Inventory, Supplies, and Materials

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 04.31.001 | C - Authoritative Source/Reference Updated | |
| 04.31.002 | C - Authoritative Source/Reference Updated | |
| 04.33.001 | C - Authoritative Source/Reference Updated | |
| 04.34.001 | C - Authoritative Source/Reference Updated | |
| 04.34.002 | C - Authoritative Source/Reference Updated | |
| 04.35.001 | C - Authoritative Source/Reference Updated | |
| 04.35.002 | C - Authoritative Source/Reference Updated | |
| 04.35.003 | C - Authoritative Source/Reference Updated | |
| 04.35.004 | C - Authoritative Source/Reference Updated | |
| 04.36.001 | C - Authoritative Source/Reference Updated | |
| 04.36.002 | C - Authoritative Source/Reference Updated | |
| 04.36.003 | C - Authoritative Source/Reference Updated | |
| 04.36.004 | C - Authoritative Source/Reference Updated | |
| 04.37.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 04.38.002 | C - Authoritative Source/Reference Updated | |
| 04.38.003 | C - Authoritative Source/Reference Updated | |
| 04.38.004 | C - Authoritative Source/Reference Updated | |
| 04.38.005 | C - Authoritative Source/Reference Updated | |
| 04.38.006 | C - Authoritative Source/Reference Updated | |
| 04.38.007 | C - Authoritative Source/Reference Updated | |
| 04.38.008 | C - Authoritative Source/Reference Updated | |

| VOLUME 4 - Inventory, Supplies, and Materials | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **04.38.009** | **C - Authoritative Source/Reference Updated** | |
| **04.38.010** | **C - Authoritative Source/Reference Updated** | |
| **04.38.012** | **C - Authoritative Source/Reference Updated** | |
| **04.38.013** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **04.38.015** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **04.38.016** | **C - Authoritative Source/Reference Updated** | |
| **04.39.001** | **C - Authoritative Source/Reference Updated** | |
| **04.39.002** | **C - Authoritative Source/Reference Updated** | |
| **04.39.003** | **C - Authoritative Source/Reference Updated** | |
| **04.39.004** | **C - Authoritative Source/Reference Updated** | |
| **04.39.005** | **C - Authoritative Source/Reference Updated** | |
| **04.39.006** | **C - Authoritative Source/Reference Updated** | |
| **04.40.001** | **C - Authoritative Source/Reference Updated** | |
| **04.40.002** | **C - Authoritative Source/Reference Updated** | |
| **04.40.003** | **C - Authoritative Source/Reference Updated** | |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

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

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Inventory, Supplies and Materials specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Inventory, Supplies and Materials specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Inventory, Supplies and Materials specific financial management systems requirements for system and program managers' use in developing Inventory, Supplies and Materials functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Inventory, Supplies, and Materials financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by

Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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**INVENTORY, OPERATING MATERIALS AND SUPPLIES, STOCKPILE MATERIALS INTRODUCTION**

1. A Federal agency's Inventory, Supplies, and Materials systems must be designed and implemented to:

a. operate in accordance with laws, regulations, and judicial decisions;
b. provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;
c. interact timely and properly with core financial systems; and
d. provide adequate internal controls to ensure that the Inventory, Supplies, and Materials system(s) is operating as intended.

2. The Department of Defense is the largest holder of inventory assets in the Federal government, owning and controlling such assets with net values exceeding $125 billion. The magnitude of the Department's inventory holdings and their significance to financial management and program operations require stringent systems of accountability and control. Inventory systems must be an integral part of the Department of Defense's total financial management system.

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

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

**Stockpile Materials**— Stockpile materials must be valued on the basis of historical cost. Historical cost must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location. Abnormal costs must be charged to operations of the period. The DoD standard of using the MAC flow assumption must be applied in arriving at the historical cost of stockpile materials. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

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

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Recognition and Valuation | 04.01.002 | | To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the Core system must recognize Inventory, Supplies and Materials when title passes from vendor to the purchasing activity or when the product is delivered to the purchasing entity, whichever is earlier. | Source: DoDFMRVol4, Ch4,Sub040302; Source Date: 5/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_002 |
| Inventory Recognition and Valuation | 04.01.003 | | To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the core system, upon sale (when the title passes or the goods are delivered) or upon use in the provision of a service, must recognize the related expense and the cost of those goods shall be removed from inventory. | Source: SFFAS3,19 Source Date: 10/1/1993 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_003 |
| Inventory Recognition and Valuation | 04.01.004 | | The system shall maintain separate accounts to identify transactions that result in inventory gains, losses and adjustments. | Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_004 |
| Inventory Recognition and Valuation | 04.01.005 | | The system must value Inventory at historical cost, using the moving average cost assumption unless an exception is specifically authorized. | Source: DoDFMRVol4,Ch1,Sub0105; Source Date: 9/1/2008 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_001 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Recognition and Valuation | 04.01.006 | | When using historical cost, the system must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location. | Source: SFFAS3,21; Source Date: 10/1/1993 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_006 |
| Inventory Recognition and Valuation | 04.01.008 | | When using Historical cost, the system must value donated inventory at its fair value at the time of donation. | Source: SFFAS3,21; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Recognition_And_Valuation_008 |
| Inventory Recognition and Valuation | 04.01.009 | | The system must value inventory acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss. | Source: SFFAS3,21; Source Date: 10/1/1993 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_009 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Recognition and Valuation | 04.01.010 | | The system must apply the moving average cost (MAC) flow assumptions or other Office of the Under Secretary of Defense (Comptroller)(OUSD(C)) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold. | Source: DoDFMRVol6 B,Ch10,Sub101104F Source Date 3/1/2013 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_017 |
| Inventory Recognition and Valuation | 04.01.015 | | The system must record Excess, Obsolete, and Unserviceable inventories at Net Realizable Value (NRV). | Source: DoDFMRVol4, Ch4,Sub040202C Source Date 5/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_010 |
| Inventory Recognition and Valuation | 04.01.017 | | The system must value excess, obsolete, and unserviceable Operating materials and Supplies at expected net realizable value. | Source: DoDFMRVol4, Ch04,040202.C Source Date 5/1/2009 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Recognition_And_Valuation_011 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFAS 7900.4-M, Vol. 04 DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Inventory Recognition and Valuation | 04.01.018 | | The system must be able to account for inventory held for repair in one of two ways: 1. Latest Acquisition Cost, adjusted for holding gains and losses (LAC). 2. Moving Average Cost (MAC). | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Recognition_And_Valuation_012 |
| Inventory Recognition and Valuation | 04.01.019 | | The system must use the Defense Reutilization and Marketing Service (DRMS) developed factor for estimating net realizable value for the annual Department of Defense, 'Supply Systems Inventory Report. | Source: DoDFMRVol4,Ch4,Sub0401; Source Date: 5/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Inventory_Recognition_And_Valuation_020 |
| Inventory Recognition and Valuation | 04.01.020 | | The system must provide the capability to identify the Approved Acquisition Objective (AAO) for wholesale principal and secondary items, except ammunition. | Source: DoDM4140.01,V6,Enc2; Source Date: 2/1/2014 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Recognition_And_Valuation_013 |

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| Inventory Recognition and Valuation | 04.01.021 | | The system must provide the capability to identify the Contingency Retention Stock (CRS) for wholesale principal and secondary items, except ammunition. | Source: DoDM4140.01,V6,Enc 2; Source Date: 2/1/2014 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Recognition_And_Valuation_015 |
| Inventory Recognition and Valuation | 04.01.022 | | The system must provide the capability to identify the potential reutilization stock for wholesale principal and secondary items, except ammunition. | Source: DoDM4140.01,V6,Enc 2; Source Date: 2/1/2014 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Recognition_And_Valuation_016 |
| Inventory Recognition and Valuation | 04.01.023 | C - Authoritative Source/Reference Updated | **The system must record inventory held for repair using the direct method.** | Source: SFFAS3,31; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Recognition_And_Valuation_018 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Recognition and Valuation | 04.01.024 | | The system must record operating materials and supplies held for repair using the allowance method. | Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Inventory_Recognition_And_Valuation_019 |
| Inventory Recognition and Valuation | 04.01.025 | | The system must allow an entity to disclose in its financial statements any difference between the carrying amount of stockpile materials held for sale and their estimated selling price. An entity must also remove the cost of materials from stockpile materials and report the cost of stockpile material as cost of goods sold when sold. | Source: SFFAS3,55; Source Date: 10/1/1993 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_OMandS_Stockpile_Materials_Reporting_016 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Recognition and Valuation | 04.01.026 | | The system must value inventory using the moving average cost (MAC). | Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009Source: DoDFMRVol6B,Ch10, Sub1004; Source Date: 4/1/2013Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Recognition_And_Valuation_005 |
| Inventory Recognition and Valuation | 04.01.028 | | To support the acquisition process, the purchase orders shall contain a determinable date by which delivery of the supplies or performance of the services is required in the agency's Inventory, Supplies and Materials system. | Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 9/1/2011 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_Supplies_Materials_Acquisition_Process_019 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| Inventory Recognition and Valuation | 04.01.029 | | To support the acquisition process, purchase orders must specify free on board (f.o.b.) destination for supplies to be delivered within the United States, except Alaska or Hawaii, unless there are valid reasons to the contrary in the agency's Inventory, Supplies and Materials system. | Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 9/1/2011 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_Supplies_Materials_Acquisition_Process_020 |
| Inventory Recognition and Valuation | 04.01.030 | | To support the acquisition process, purchase orders must specify any trade and prompt payment discounts that are offered in the agency's Inventory, Supplies and Materials system. | Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 9/1/2011 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_Supplies_Materials_Acquisition_Process_021 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory in Storage | 04.03.039 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must compute the value of items using the Latest Acquisition Cost (LAC) adjusted for holding gains and losses or Standard Price (SP).** | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_Accounting_for_Stored_Items_009 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory in Storage | 04.03.040 | | To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must recognize and record unrealized holding gains/losses when using the latest acquisition cost method for valuing inventory. Approved valuation methods include: historical (for Inventory, Operating Materials & Supplies, and Stockpile Materials), latest acquisition (for Inventory), expected net realizable value (for Inventory, Operating Materials & Supplies, and Stockpile Materials), and allowance or direct method (for Inventory and Operating Materials & Supplies). | Source: DoDFMRVol4,Ch4,Sub0401; Source Date: 5/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Accounting_for_Stored_Items_010 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Operating Materials and Supplies | 04.07.002 | | The system must apply either the consumption method or the purchase method of accounting when recognizing expenses for operating materials and supplies. Operating materials and supplies shall be recorded and reported as assets when produced or purchased. | Source: SFFAS3,38; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1004; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials _And_Supplies_002 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Operating Materials and Supplies | 04.07.003 | | The system must remove the cost of goods from operating materials and supplies and report them as an operating expense in the period they are issued to an end user for consumption in normal operations. | Source: SFFAS3,39; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials_And_Supplies_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Operating Materials and Supplies | 04.07.004 | | The system may use the Purchase Method of accounting only for those operating materials and supplies that • have a general use • are not significant in dollar amount, and • are in the hands of the end user (e.g., performing cost center) for use in normal operations. The purchase method of accounting provides that operating materials and supplies be expensed when purchased. | Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials_And_Supplies_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Operating Materials and Supplies | 04.07.005 | | The system must value operating materials and supplies on the basis of historical cost. | Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,42; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials_And_Supplies_005 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
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| Operating Materials and Supplies | 04.07.007 | | The system must value donated operating materials and supplies at their fair market value at the time of donation. | Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: SFFAS3,42; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials_And_Supplies_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Operating Materials and Supplies | 04.07.008 | | The system shall value operating materials and supplies acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss. | Source: SFFAS3,42; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials_And_Supplies_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Operating Materials and Supplies | 04.07.013 | | The system must record as a loss (or gain) the difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete, or unserviceable and their estimated net realizable value; and then either report it separately or disclose it in the financial statements. | Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: SFFAS3,48; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Operating_Materials_And_Supplies_011 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Operating Materials and Supplies | 04.07.014 | | The system must record any subsequent adjustments to the estimated net realizable value of excess, obsolete, and unserviceable operating materials and supplies upon disposal as a loss (or gain). | Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: SFFAS3,48; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Operating_Materials_And_Supplies_012 |
| Stockpile Materials | 04.08.001 | | The system must apply the consumption method of accounting for the recognition of expense for stockpile materials. These materials are recorded as assets and reported when produced or purchased. | Source: SFFAS3,52; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Stockpile_Materials_001 |

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| Stockpile Materials | 04.08.003 | C - Authoritative Source/Reference Updated | **The system must value stockpile materials on the basis of historical cost.** | Source: DoDFMRVol4, Ch4, Sub040603 Source Date 5/1/2009 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Stockpile_Materials_003 |
| Stockpile Materials | 04.08.006 | | The system must charge any abnormal stockpile material costs, such as excessive handling or rework costs, to operations of the period. | Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009Source: SFFAS3,53; Source Date: 10/1/1993 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Stockpile_Materials_004 |

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| Stockpile Materials | 04.08.009 | | When stockpile materials are authorized for sale, the system must disclose those materials as stockpile materials held for sale. | Source: SFFAS3,55; Source Date: 10/1/1993 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Stockpile_Materials_006 |
| Stockpile Materials | 04.08.010 | | The system must value the stockpile materials held for sale using the same basis used before they were authorized for sale. | Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009Source: SFFAS3,55; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Stockpile_Materials_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Stockpile Materials | 04.08.012 | | When stockpile materials are sold, the system must remove the cost of stockpile materials from the stockpile materials account and report it as cost of goods sold. Any gain (or loss) upon disposal shall be recorded as a gain (or loss) at that time. | Source: SFFAS3,55; Source Date: 10/1/1993 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Stockpile_Materials_009 |
| Reporting | 04.09.001 | | The system must allow an entity to disclose in its financial statements the general composition of inventory. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,35; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_001 |

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| Reporting | 04.09.002 | | The system must allow an entity to disclose in its financial statements the basis for determining inventory values, including the valuation method and any cost flow assumptions. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,35; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_002 |
| Reporting | 04.09.003 | | The system must allow an entity to disclose in its financial statements changes from the prior year's accounting methods, if any. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,35; Source Date: 10/1/1993 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_OMandS_Stockpile_Materials_Reporting_003 |

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| Reporting | 04.09.004 | | Unless otherwise presented on the financial statements, the system must allow an entity to disclose in its footnotes to financial statements the balances for each of the following categories of inventory: Available and Purchased for Resale, Held for Repair, Excess, Obsolete, and Unserviceable, Raw Materials, Work in Process. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Inventory_OMandS_Stockpile_Materials_Reporting_004 |
| Reporting | 04.09.005 | | The system must allow an entity to disclose in its financial statements any restrictions on the sale of material. | Source: SFFAS3,35; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_005 |

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| Reporting | 04.09.006 | C - Verbiage Edited for Clarity | **The system must allow an entity to disclose in its financial statements the decision criteria, and any change to the decision criteria, used to identify the category to which inventory is assigned.** | Source: SFFAS3,35; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 04.09.008 | | The system must allow the difference between the carrying amount of the operating materials and supplies (before identification as excess, obsolete or unserviceable) and their estimated net realizable value to be recognized as a loss (or gain) and either reported separately or disclosed. Any subsequent adjustments to their estimated net realizable value or any loss (or gain) upon disposal shall also be recognized as a loss (or gain). | Source: SFFAS3,48; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_007 |

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| Reporting | 04.09.009 | | The system must allow an entity to develop and disclose in its financial statements the criteria for identifying excess, obsolete, and unserviceable operating materials and supplies. | Source: SFFAS3,49; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_008 |
| Reporting | 04.09.010 | | The system must allow an entity to disclose in its financial statements the general composition of operating materials and supplies. | Source: SFFAS3,50; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_009 |

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| Reporting | 04.09.011 | | The system must allow an entity to disclose in its financial statements the basis for determining the values of operating supplies and materials, including the valuation method and any cost flow assumptions. | Source: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_010 |
| Reporting | 04.09.012 | | The system must allow an entity to disclose in its financial statements any changes from the prior year's accounting methods pertaining to operating supplies and materials. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,50; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_011 |

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| Reporting | 04.09.013 | | The system must allow an entity to disclose in its financial statements the balances for each of the categories of operating materials and supplies. | Source: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_012 |
| Reporting | 04.09.014 | | The system must allow an entity to disclose in its financial statements any restrictions on the use of material. | Source: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_013 |

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| Reporting | 04.09.015 | | The system must allow an entity to disclose in its financial statements the decision criteria, and any change to the decision criteria, used to identify the category to which operating materials and supplies are assigned. | Source: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_014 |
| Reporting | 04.09.016 | | The system must allow an entity to disclose in its financial statements the stockpile materials authorized for sale using the same values used before they were authorized for sale. Any difference between the carrying amount of stockpile materials held for sale and their estimated selling price shall be disclosed. The cost of stockpile materials shall be removed from stockpile materials and reported as cost of goods sold when sold. Any gain (or loss) upon disposal shall be recognized as a gain (or loss) at that time. | Source: SFFAS3,55; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_015 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 04.09.018 | | The system must allow an entity to disclose in its financial statements the general composition of stockpile materials. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,56; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_OMandS_Stockpile_Materials_Reporting_017 |
| Reporting | 04.09.019 | | The system must allow an entity to disclose in its financial statements the basis for valuing stockpile materials, including the valuation method and any cost flow assumptions. | Source: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_OMandS_Stockpile_Materials_Reporting_018 |

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| Reporting | 04.09.020 | | The system must allow an entity to disclose in its financial statements the changes from prior year's accounting methods, if any, for stockpile materials. | Source: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_019 |

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| Reporting | 04.09.021 | | The system must allow an entity to disclose in its financial statements any restrictions on the use of stockpile materials. | Source: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_020 |

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| Reporting | 04.09.022 | | The system must allow an entity to disclose in its financial statements the values for the balances of stockpile materials in each category. | Source: SFFAS3,56; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_OMandS_Stockpile_Materials_Reporting_021 |

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| Reporting | 04.09.023 | | The system must allow an entity to disclose in its financial statements the decision criteria, and any change to the decision criteria, used to categorize stockpile materials as held for sale. | Source: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_OMandS_Stockpile_Materials_Reporting_022 |

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| Common Requirements for Inventory Classification | 04.10.001 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must record beginning balances (on-hand), acquisitions, withdrawals (dispositions), and calculate ending balances (on-hand) expressed in dollar values and physical units.** | Source: SFFAS3,24; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Common_Requirements_For_Inventory_Classification_001 |
| Common Requirements for Inventory Classification | 04.10.002 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must record item identification, classification (e.g., nomenclature, quantity, description, Federal stock classification or national stock number), initial cost, and subsequent costs related to acquisition (i.e. holding/handling cost).** | Source: SFFAS3,23; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Common_Requirements_For_Inventory_Classification_002 |

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| Common Requirements for Inventory Classification | 04.10.003 | | The system shall be able to value inventory at either (1) historical cost or (2) latest acquisition cost. | Source: SFFAS3,20; Source Date: 10/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Common_Requirements_For_Inventory_Classification_017 |
| Common Requirements for Inventory Classification | 04.10.004 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must record the condition of the inventory.** | Source: DLM4000.25-2,Ch5; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Common_Requirements_For_Inventory_Classification_003 |

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| Common Requirements for Inventory Classification | 04.10.005 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must record changes in value of Inventory, Supplies and Materials due to changes in condition or other impacting circumstances.** | Source: SFFAS3,17; Source Date: 10/1/1993 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Common_Requirements_For_Inventory_Classification_004 |
| Common Requirements for Inventory Classification | 04.10.006 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must record whether material received is hazardous, classified, requires special handling, requires special packaging, requires munitions list controls, requires trade security controls, or has a shelf life.** | Source: 48CFRVol4,Ch5; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Common_Requirements_For_Inventory_Classification_005 |

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| Common Requirements for Inventory Classification | 04.10.007 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must identify the type of transaction affecting the item; e.g., initial acquisition, location, change in location, and disposal.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Common_Requirements_For_Inventory_Classification_006 |

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| Common Requirements for Inventory Classification | 04.10.008 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must provide edits (controls) to prevent duplicate entries and reduce the likelihood of creating erroneous inventory documents/records, thereby ensuring the integrity of data recorded in the system.** | Source: DoDFMRVol10,Ch23, Sub2304; Source Date: 9/1/2010 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Common_Requirements_For_Inventory_Classification_007 |

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| Common Requirements for Inventory Classification | 04.10.009 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must permit only authorized users to enter, modify, or otherwise alter inventory records (See section on Security and Internal Controls).** | Source: DoDFMRVol6B,Ch7, Sub0703; Source Date: 5/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Common_Requirements_For_Inventory_Classification_008 |
| Common Requirements for Inventory Classification | 04.10.010 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Common_Requirements_For_Inventory_Classification_009 |

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| Common Requirements for Inventory Classification | 04.10.011 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must enable and account for the transfer of responsibility for inventory from one authorized manager to another authorized manager, ensuring that sufficient information is transferred to provide an audit trail at the gaining management activity.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Common_Requirements_For_Inventory_Classification_010 |
| Common Requirements for Inventory Classification | 04.10.012 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and provides reporting tools for data analysis.** | Source: OMBCIRA-130,AppII; Source Date: 11/1/2000 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Common_Requirements_For_Inventory_Classification_011 |
| Common Requirements for Inventory Classification | 04.10.013 | C - Authoritative Source/Reference Updated | **The Inventory, Supplies and Materials system must comply with the Government Paperwork Elimination Act (GPEA) of 1998; requiring Federal agencies to allow, by October 21, 2003, individuals or entities, as an option, to interact with them electronically where practicable.** | Source: OMBCIRA-130,AppII; Source Date: 11/1/2000 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Common_Requirements_For_Inventory_Classification_012 |
| Common Requirements for Inventory Classification | 04.10.015 | C - Authoritative Source/Reference Updated | **The system must provide a field for a Unique Item Identifier (UID). A UID is a unique, unambiguous string of alpha numeric characters that enable the identification of a specific item from any other like or unlike it in compliance with ISOs 15434 and 15418.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Common_Requirements_For_Inventory_Classification_014 |

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| Common Requirements for Inventory Classification | 04.10.016 | | The system must provide the capability to stratify inventory. | Source: DoDM4140.01,V6,Enc 2; Source Date: 2/1/2014 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Common_Requirements_For_Inventory_Classification_015 |
| Common Requirements for Inventory Classification | 04.10.017 | | The system must provide the capability to generate the Supply System Inventory Report (SSIR). | Source: DoDM4140.01,V10,5; Source Date: 2/1/2014 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Common_Requirements_For_Inventory_Classification_016 |
| Interface Reconciliation Requirements | 04.11.001 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the financial management system must provide for multiple levels of system access, transaction authorization, and approval authority.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010Source: DLM4000.25-2,Ch4; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Reconciliation_Requirements_001 |

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| Interface Reconciliation Requirements | 04.11.002 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the single integrated financial management system must provide for single source data entry.** | Source: TFMVol1,Pt4A,Ch3000,Sec3010; Source Date: 12/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Reconciliation_Requirements_002 |

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| Interface Reconciliation Requirements | 04.11.003 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems)the financial management system must provide for validation of funds available prior to scheduling payment.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Reconciliation_Requirements_003 |

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| Interface Reconciliation Requirements | 04.11.004 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the financial management system must provide for communication of the need for additional funds.** | Source: DoDFMRVol14,Ch2,Sub0204; Source Date: 11/1/2010 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Interface_Reconciliation_Requirements_004 |

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| Interface Reconciliation Requirements | 04.11.005 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) financial management system must provide for posting of budgetary and proprietary accounts.** | Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Reconciliation_Requirements_005 |
| Interface Reconciliation Requirements | 04.11.006 | D - Authoritative Source/Reference Deleted | 'DELETED' To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for prepayment examinations from diverse locations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Interface_Reconciliation_Requirements_006 |

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| Interface Reconciliation Requirements | 04.11.007 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) must provide for controls to ensure transaction processing in proper chronological/numeric sequence.** | Source: DoDFMRVol10,Ch23, Sub2304; Source Date: 9/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_Interface_Reconciliation_Requirements_007 |
| Interface Reconciliation Requirements | 04.11.008 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the financial management system must provide for standard edits for shared data.** | Source: DoDM4140.01,V7,3; Source Date: 2/1/2014 | Requirement Not Covered by TFM Guidance | | Inventory_Interface_Reconciliation_Requirements_008 |

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| Interface Reconciliation Requirements | 04.11.009 | C - Authoritative Source/Reference Updated | **To support the Interface function the Inventory, Supplies and Materials system must provide capability to interface with agency accounting system to record the accounting impact of all financial activity at the SGL level, on a daily basis, to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the Inventory, Supplies and Materials module.** | Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Support_Requirements_001 |

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| Interface Reconciliation Requirements | 04.11.010 | C - Authoritative Source/Reference Updated | **To support the Interface function the Inventory, Supplies and Materials system must provide standard input record format(s) for interface of transactions from other systems to the Inventory, Supplies and Materials system and subject all transactions from interfacing systems to the Inventory, Supplies and Materials financial system edits, validations, and error correction procedures to support data integrity. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user to enable performance measurement.** | Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Support_Requirements_002 |

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| Interface Reconciliation Requirements | 04.11.011 | C - Authoritative Source/Reference Updated | **To support the Interface function the Inventory, Supplies and Materials system must provide for capability to interface to the agency's cost accounting system.** | Source: SFFAS9,17; Source Date: 10/1/1997 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Reconciliation_Requirements_009 |

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| Interface Reconciliation Requirements | 04.11.012 | C - Authoritative Source/Reference Updated | **To support the Interface function the Inventory, Supplies and Materials system must provide capability for a two-way interface with the system for purposes of funds control and funds availability verification.** | Source: DLM4000.25,Vol2,Ch10; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Interface_Support_Requirements_004 |
| General Technical Requirements | 04.13.001 | C - Authoritative Source/Reference Updated | **To support the general technical functionality, the system must provide for back up and recovery of the system per relevant OMB Circulars.** | Source: DoD4100.39-M,V16,Ch4; Source Date: 1/1/2004Source: DoDFMRVol2B,Ch4, Sub0401; Source Date: 9/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_General_Technical_Requirements_001 |
| General Technical Requirements | 04.13.002 | C - Authoritative Source/Reference Updated | **To support the general technical functionality, the Inventory, Supplies and Materials system must allow users to input parameters required to run batch jobs in a production mode either: daily, monthly, quarterly or yearly.** | Source: DoDFMRVol2B,Ch4, Sub0401; Source Date: 9/1/2010Source: DoD4100.39-M,V16,Ch4; Source Date: 1/1/2004 | Requirement Not Covered by TFM Guidance | | Inventory_General_Technical_Requirements_002 |

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| General Technical Requirements | 04.13.003 | C - Authoritative Source/Reference Updated | **To support the general technical functionality, the Inventory, Supplies and Materials system must provide all users the capability to perform a 'Print Screen' function.** | Source: DoD4100.39-M,V16,Ch4; Source Date: 1/1/2004Source: DoDFMRVol2B,Ch4, Sub0401; Source Date: 9/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_General_Technical_Requirements_003 |
| Security and Internal Controls Requirements | 04.14.001 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide flexible security measures to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.** | Source: DoDFMRVol10,Ch1,Sub0102; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Security_And_Internal_Controls_Requirements_001 |
| Security and Internal Controls Requirements | 04.14.002 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide capability to define access to specific functions by named user, class of user, and position.** | Source: SFFAC1,103; Source Date: 9/1/1993 | Requirement Not Covered by TFM Guidance | | Inventory_Security_And_Internal_Controls_Requirements_002 |
| Security and Internal Controls Requirements | 04.14.003 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.** | Source: DoDI5000.64,Glos,PtII; Source Date: 5/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Security_And_Internal_Controls_Requirements_003 |

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| Security and Internal Controls Requirements | 04.14.004 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.** | Source: DoDFMRVol10,Ch1,Sub0102; Source Date: 6/1/2012Source: DoDFMRVol6B,Ch13, Sub1304; Source Date: 3/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Security_And_Internal_Controls_Requirements_004 |
| Security and Internal Controls Requirements | 04.14.005 | C - Authoritative Source/Reference Updated | **With regard to security, internal controls and other Federal security standards, for those systems/applications for which the agency either on its own or through a contractor has the ability to direct and implement coding changes, the Inventory, Supplies and Materials system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010Source: NISTSP800-53,AppG; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_Security_And_Internal_Controls_Requirements_005 |
| Security and Internal Controls Requirements | 04.14.006 | C - Authoritative Source/Reference Updated | **With regard to security, internal controls and other Federal security standards, the Inventory, Supplies and Materials system must provide for adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations.** | Source: DoDFMRVol10,Ch1,Sub0102; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Security_And_Internal_Controls_Requirements_006 |

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| Access to Information Requirements | 04.15.002 | C - Authoritative Source/Reference Updated | **To support the Access to Information process, the Inventory, Supplies and Materials system must allow for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.** | Source: DoD4100.39-M,V16,Ch2; Source Date: 1/1/2004 | Requirement Not Covered by TFM Guidance | | Inventory_Information_Access_Requirements_002 |
| Access to Information Requirements | 04.15.003 | C - Authoritative Source/Reference Updated | **To support the Access to Information process, the Inventory, Supplies and Materials system must provide users with access to on-line guidance or help for performing system functions.** | Source: MILSTD1472F,5; Source Date: 12/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Information_Access_Requirements_003 |
| Access to Information Requirements | 04.15.004 | C - Authoritative Source/Reference Updated | **To support the Access to Information process, the Inventory, Supplies and Materials system must allow users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.** | Source: MILSTD1472F,5; Source Date: 12/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Information_Access_Requirements_004 |

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| Access to Information Requirements | 04.15.005 | C - Authoritative Source/Reference Updated | **To support the Access to Information process, the Inventory, Supplies and Materials system must facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.** | Source: MILSTD882D,4; Source Date: 5/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Information_Access_Requirements_005 |
| Access to Information Requirements | 04.15.006 | C - Authoritative Source/Reference Updated | **To support the Access to Information process, the Inventory, Supplies and Materials system must provide for easy access to historical files for comparative, analytical, and trend information.** | Source: MILSTD882D,4; Source Date: 5/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Information_Access_Requirements_006 |

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| Data Entry Requirements | 04.16.001 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must utilize various automated input devices when hard copy applications and correspondence are received. For example, optical character recognition devises, digital imaging tools or other input streamlining technology must be utilized whenever feasible when processing standard hard copy applications or other required correspondence.** | Source: GAO7,Ch7; Source Date: 5/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Data_Entry_Requirements_001 |
| Data Entry Requirements | 04.16.002 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must support both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.** | Source: GAO7,Ch7; Source Date: 5/1/1993 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_002 |
| Data Entry Requirements | 04.16.003 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must support simultaneous data entry/access by multiple users in a variety of access modes.** | Source: 48CFRVol3,Ch2; Source Date: 9/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_003 |
| Data Entry Requirements | 04.16.004 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must support validation of codes entered on the user entry and query screens; assist users in determining correct codes if an invalid code is entered; and provide for inquiry by the user to verify valid codes during the data entry process.** | Source: 48CFRVol1,Ch1,Pt2,Subpt2.1; Source Date: 9/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_004 |

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| Data Entry Requirements | 04.16.005 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must provide the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.** | Source: MILSTD1472F,5; Source Date: 12/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_005 |
| Data Entry Requirements | 04.16.006 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must display a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.** | Source: MILSTD1472F,5; Source Date: 12/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_006 |
| Data Entry Requirements | 04.16.007 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must identify erroneous inputs with corrective recommendations.** | Source: MILSTD1472F,5; Source Date: 12/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_007 |
| Data Entry Requirements | 04.16.008 | C - Authoritative Source/Reference Updated | **To support the Data Entry technical function, the Inventory, Supplies and Materials system must provide the capability for financial users to create comments relating to all types of transactions using free-form text.** | Source: MILSTD1472F,5; Source Date: 12/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Data_Entry_Requirements_008 |
| Archiving and Purging Requirements | 04.17.001 | C - Authoritative Source/Reference Updated | **To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide an automated means for permanently storing electronic data.** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | Requirement Not Covered by TFM Guidance | | Inventory_Archiving_And_Purging_Requirements_001 |

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| Archiving and Purging Requirements | 04.17.002 | C - Authoritative Source/Reference Updated | **To support the Archiving and Purging process, the Inventory, Supplies and Materials system must archive transactions and related information needed for audit trails in a format accessible by audit software.** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | Requirement Not Covered by TFM Guidance | | Inventory_Archiving_And_Purging_Requirements_002 |
| Archiving and Purging Requirements | 04.17.003 | C - Authoritative Source/Reference Updated | **To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | Requirement Not Covered by TFM Guidance | | Inventory_Archiving_And_Purging_Requirements_003 |
| Archiving and Purging Requirements | 04.17.004 | C - Authoritative Source/Reference Updated | **To support the Archiving and Purging process, the Inventory, Supplies and Materials system must retain system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | Requirement Not Covered by TFM Guidance | | Inventory_Archiving_And_Purging_Requirements_004 |

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| Inventory, Supplies and Materials Acquisition Process: General Requirements | 04.18.001 | C - Authoritative Source/Reference Updated | **To support the acquisition process, the agency's Inventory, Supplies and Materials system must provide asset identifier in order to include all costs incurred and track total acquisition/contracting cost.** | Source: ICPS,Att1; Source Date: 5/1/2011Source: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_General_Requirements_001 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
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| Inventory, Supplies and Materials Acquisition Process: General Requirements | 04.18.002 | C - Authoritative Source/Reference Updated | **To support the acquisition process, the agency's Inventory, Supplies and Materials system must track the asset identifier to the specific document used to acquire the asset, e.g., purchase order, task order, etc.** | Source: ICPS,Att1; Source Date: 5/1/2011Source: DoDI5000.64,Glos,PtII; Source Date: 5/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_General_Requirements_002 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.001 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must record customer demand and replenishment lead time data for a period of time (as specified by management), identify anomalies (such as unusual spikes in customer demand), and compute demand and lead time forecasts based upon a regular schedule determined by management.** | Source: 10USC,SubttlA,PtIV,Ch137,Sec2320; Source Date: 11/1/2013 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_001 |

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| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.002 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute and routinely update the ordering costs, as determined by management.** | Source: DoD4140.1-R,App5; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_002 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.003 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must estimate and routinely update the per unit holding cost.** | Source: DoD4140.1-R,Ch3,Subch3.2; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_003 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.004 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must use either Economic Order Quantity (EOQ) or any other management approved method, to minimize total costs of inventory, supplies, and materials, including the sum of ordering and holding costs may be used to compute the optimum order quantity.** | Source: DoD4140.64-M,Ch2; Source Date: 8/1/2009 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_004 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.005 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute the safety level of an item, if any, on a regular schedule. The safety level may include variables stipulated by management to establish intended service levels.** | Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_005 |

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| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.006 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system re-compute the reorder point level on a regular schedule, considering the item's acquisition lead time, quantity, safety level, repair cycle level, if applicable, and any applicable non-demand-based levels. Demand-based items may be procured when the items on-hand and on-order are equal to or less than the reorder point.** | Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_006 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.007 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system record the authorization and expiration of non-demand based requirements, i.e., special program requirements, war reserve requirements, and provisioning requirements.** | Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_007 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.008 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must determine if replenishment is needed on a regular schedule, basing the determination on net item and reorder point.** | Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 5/1/2003Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_008 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.009 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must schedule replenishment reviews on a regular basis.** | Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_009 |

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| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.010 | C - Authoritative Source/Reference Updated | **To support the needs determination process, the agency's Inventory, Supplies and Materials system must provide access to the following information: • fiscal year • organization code • cost center • estimated amount • estimated quantity • project code • program code • transaction date • action code (new/modification) • subject to funds availability indicator • interagency agreement number • performance measure code • description • estimated amounts increased and/or decreased • revenue source code • agency location code • shelf life.** | Source: DoDFMRVol10,Ch8,Sub0807; Source Date: 8/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Needs_Determination_010 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.011 | C - Authoritative Source/Reference Updated | **To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system must compute overall production targets necessary to fill customers' orders and meet operating schedules.** | Source: 48CFRVol4,Ch5; Source Date: 9/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_011 |

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| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.012 | C - Authoritative Source/Reference Updated | **To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system must support predefined inspection plans and quality standards, as determined by management.** | Source: 48CFRVol1,Ch1,Pt15, Subpt15.2; Source Date: 9/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_012 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.013 | C - Authoritative Source/Reference Updated | **To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system must access the estimated quantity associated with establishing the obligation where applicable.** | Source: SFFBP,3; Source Date: 11/1/2008 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Needs_Determination_013 |

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| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.014 | C - Authoritative Source/Reference Updated | **To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system must enable electronic approvals, notification alerts, and point-of-entry automated requisition forms.** | Source: DoDFMRVol3,Ch8,Sub0813; Source Date: 9/1/2009 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_014 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.015 | D - Authoritative Source/Reference Deleted | DELETED: To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should allow for collection of scrap and waste rates on Inventory, Supplies and Materials. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_015 |
| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.016 | D - Authoritative Source/Reference Deleted | DELETED: To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should make contract termination recommendations based on mathematical models of termination costs, ordering costs, and holding costs. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Needs_Determination_016 |

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| Inventory, Supplies and Materials Acquisition Process: Needs Determination | 04.19.017 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's inventory, supplies and materials system must compute the value of items on the inventory record by multiplying quantities on hand or on loan by the unit cost of the applicable item. These values are totaled and the data given to management reconcile with the general ledger value.** | Source: DoDFMRVol6A,Ch15 ,Sub1510; Source Date: 10/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_ Materials_Needs_De termination_017 |

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| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.001 | C - Authoritative Source/Reference Updated | **To support the budget establishment process, the agency's Inventory, Supplies and Materials system must support the budgeting of resources for Inventory, Supplies and Materials.** | Source: OMBCIRA-11,Pt1,Sec15; Source Date: 7/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Budget_Establishment_001 |

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| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.002 | C - Authoritative Source/Reference Updated | **To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify available funds by item.** | Source: OMBCIRA-11,Pt1,Sec15; Source Date: 7/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Budget_Establishment_002 |
| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.003 | D - Authoritative Source/Reference Deleted | DELETED: To support the budget establishment process, the agency's Inventory, Supplies and Materials system must distinguish available funds for items that are slow moving and carried in the inventory for more than one accounting cycle. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Budget_Establishment_003 |
| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.004 | D - Authoritative Source/Reference Deleted | DELETED: To support the budget establishment process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to ensure that funds are available prior to submitting approval of a request for acquisition of inventory items. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Budget_Establishment_004 |

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| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.005 | D - Authoritative Source/Reference Deleted | DELETED: To support the budget establishment process, the agency's Inventory, Supplies and Materials system must disallow the creation of any obligation that would exceed the available funding. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Budget_Establishment_005 |
| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.006 | D - Authoritative Source/Reference Deleted | DELETED: To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify funds utilized and rates of fund utilization by item. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Budget_Establishment_006 |
| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.007 | D - Authoritative Source/Reference Deleted | DELETED: To support the budget establishment process, the agency's Inventory, Supplies and Materials system must control availability of funds by item. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Budget_Establishment_007 |
| Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 04.20.008 | D - Authoritative Source/Reference Deleted | DELETED: To support the budget establishment process, the agency's Inventory, Supplies and Materials system must calculate fund usage and project the date on which funds will be exhausted at the current rate of usage. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Budget_Establishment_008 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.001 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to the system to obtain the following information: • fiscal year • appropriation/treasury fund symbol • organization code • cost center • object classification • project code • program code • commitment amount • obligation amount • contractor name, including any previous company names prior to any notation agreements; (management will determine the number or necessary names required) • supplier Taxpayer Identification Number (TIN) • interagency agreement number • trading partner • award date • transaction date • effective date • action code • product or service description • amounts increased and/or amounts decreased • subject to funds availability indicator . The system should use account definitions consistent with the account definitions in the USSGL. Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL (as provided in the Treasury Financial Manual).** | Source: 48CFRVol1,Ch1,Pt42, Subpt42.3; Source Date: 9/1/2011Source: DoDFMRVol6A,Ch15 ,Sub1510; Source Date: 10/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_ Materials_Acquisitio n_Process_001 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.002 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).** | Source: DoDFMRVol4,Ch4,Sub0407; Source Date: 5/1/2009Source: 48CFRVol1,Ch1,Pt2,Subpt2.1; Source Date: 9/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_002 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.003 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must maintain transaction details to support account balances.** | Source: DLM4000.25-2,Ch5; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Acquisition_Process_003 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.004 | | To support the acquiring process, the system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) (Per FAR 4.201, the entire signed contract is provided to the paying office.) contract, including the following data elements recorded at obligation and necessary for payment and/or other financial processes: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); or obligating document number (if different from contract number) • contractor name and address • contract administration office • payment office • unit of issue/measure • unit price • extended price • quantity • variance amount allowed • total amount • payment terms and conditions, e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc. • delivery/performance schedule • estimated completion date • payment type (e.g., prompt pay, fast pay, progress pay, or partial pay) • names of government-designated receiving, invoice-approving, and acceptance officials. • shipping terms, e.g., Free on Board (FOB) destination. | Source: 48CFRVol1,Ch1,Pt42, Subpt42.4; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Acquisition_Process_004 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.005 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must identify the method of acquisition, e.g., purchase, donated, etc.** | Source: 48CFRVol1,Ch1,Pt7,Subpt7.1; Source Date: 9/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Acquisition_Process_005 |
| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.006 | D - Authoritative Source/Reference Deleted | DELETED: To support the acquiring process, the agency's Inventory, Supplies and Materials system must create a skeletal record or other mechanism for capturing information on item in-transit from the providing entity (e.g., vendor, donator, etc.). The skeletal record or other mechanism is required only for Inventory, Supplies and Materials for which the Government has taken title. For example, the skeletal record or other mechanism may identify the following on newly acquired property: • Name and address of the shipper/vendor • Estimated date of delivery • Shipping address ('ship to address) • Requisition information (e.g., contract/purchase order, or other requisition document number; name and address of requisitioning organization) • Order Date. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Acquisition_Process_006 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.007 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must complete the skeletal inventory record, or create an inventory record for items with no skeletal record, upon assuming possession of the inventory item.** | Source: DLM4000.25,Vol2,Ch 9; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_007 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.008 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the method of acquiring each inventory item or bulk inventory items (e.g., direct purchase, completed work-in-process, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_008 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.009 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must record quantity, date of physical receipt, and condition of item received when a condition assessment is required.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_009 |
| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.010 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the inspection date for items delivered.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Acquisition_Process_010 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.012 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system.** | Source: 48CFRVol1,Ch1,Pt42, Subpt42.4; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Acquisition_Process_012 |
| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.013 | D - Authoritative Source/Reference Deleted | DELETED: To support the Inventory, Supplies, and Materials acquiring process, the agency's Inventory, Supplies and Materials system should access other information where applicable and available, such as - performance measure code - revenue source code - additional funding indicator, including increases and decreases - line item number, including access to contract line item data - agency location code - name and phone number of agency contracting/acquisition/procurement official responsible for acquiring the Inventory, Supplies and Materials item(s) - minimum acceptable shelf-life date - warranty information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Acquisition_Process_013 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.014 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to the following information and systems related to an EFT payment: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); • PO number (including modification number, if any); • BPA number and all associated BPA call numbers (including modification number, if any); • name •remittance address • automated access to government-wide systems such as, Business Partner Network (includes Central Contractor Registration), E-authentication, Integration Acquisition Environment • the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent • 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: 48CFRVol1,Ch1,Pt32, Subpt32.11; Source Date: 9/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_017 |
| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.015 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide the ability to cross-reference requisition orders, contract numbers, and related interagency agreements.** | Source: DLM4000.25,Vol2,Ch6; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Acquisition_Process_014 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.016 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must enable electronic obligation of funds, approvals and signatures, and notification alerts for pending actions.** | Source: DLM4000.25,Vol2,Ch 1; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_015 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.017 | C - Authoritative Source/Reference Updated | **To support the acquiring process, the agency's Inventory, Supplies and Materials system must enable periodic obligations such as, contract-specified cost escalations to existing contract line numbers.** | Source: DLM4000.25,Vol7,Ch 2; Source Date: 4/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_016 |

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| Inventory, Supplies and Materials Acquisition Process: Acquiring Process | 04.21.018 | | To support the acquisition process, the purchase Orders shall specify the quantity of supplies or scope of services ordered in the agency's Inventory, Supplies and Materials system. | Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 9/1/2011Source: 48CFRVol5,Ch12; Source Date: 9/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Acquisition_Process_018 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.001 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record changes in quantities, including unit of issue/measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by category.** | Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Control_001 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.002 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide an audit trail for all adjustments, to include who made the adjustment and when, to quantities and units.** | Source: DLM4000.25,Vol2,Ch 7; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_002 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.004 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must: generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.** | Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Control_004 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.005 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record asset identifier.** | Source: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Control_005 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.006 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record location of assets.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_006 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.007 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the current owner (e.g., the agency, contractor, grantee, etc.).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.008 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record an item's condition.** | Source: DLM4000.25,Vol1,App2; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Control_008 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.009 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record identity of inventory custodian and/or accountable organization.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_009 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.010 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record in-transit information to establish/maintain accountability and control over Government Inventory, Supplies and Materials, (e.g., name and address of the shipper/vendor, estimated date of delivery, shipping address, item identification, and source information).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Control_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.011 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide for Physical Inventory/Cycle Counting functionality and processing.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Control_011 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.012 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the acquisition cost of individual items acquired through bulk purchase.** | Source: SFFAS6,149; Source Date: 6/1/1996 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Control_012 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.013 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide information on current inventories and historical usage to be used in capacity planning.** | Source: 48CFRVol3,Ch2; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Control_013 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.014 | D - Authoritative Source/Reference Deleted | DELETED: To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_014 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.015 | D - Authoritative Source/Reference Deleted | DELETED: To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support the incorporation of item availability and anticipated lead times for delivering orders into a master production schedule. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_015 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.016 | D - Authoritative Source/Reference Deleted | 'DELETED' To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_016 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.017 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must identify the type of cost or basis of valuation recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value).** | Source: DoDFMRVol2B,Ch9, Sub0902; Source Date: 6/1/2010 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Control_017 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.018 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must support lot control and serial control of inventory for traceability requirements.** | Source: DoD4500.9-R,PtVI,Ch601; Source Date: 11/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Control_018 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.019 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must support shelf life tracking.** | Source: 48CFRVol4,Ch5; Source Date: 9/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_019 |
| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.020 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must support ownership status (i.e. owned, non-owned, or consigned).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Control_020 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.021 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must support unit of measure (UOM) conversion for various functions (i.e. shipping, stocking, and ordering).** | Source: 15CFR,SubttlB,ChI,Pt 30; Source Date: 12/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Control_021 |

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| Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials | 04.22.022 | C - Authoritative Source/Reference Updated | **To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must support multiple sources of supply and cost.** | Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Control_022 |
| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.001 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must record information on the procurement receipt document in sufficient detail to allow matching of receipt, purchase order/contract, and invoice for payment purposes. Examples of data to collect include item numbers, quantities, units of measure, vendor, purchase order number, and storage location.** | Source: ICPS; Source Date: 5/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Item_Receipt_001 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.002 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must complete skeletal record of donated (including gifted or bequeathed items) items to include such information as quantity, description, estimated fair market value of each item received, receipt date, method of acquisition, etc. in sufficient detail to initiate appropriate accountability and financial control.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Item_Receipt_002 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.003 | | To support the item receipt process, the agency's Inventory, Supplies and Materials system must record, for Prompt Pay Act purposes, the date of receipt or the date of acceptance is used, whichever is later. | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Item_Receipt_003 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.004 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must record partial and full receipts of orders along with item that are backordered.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Item_Receipt_004 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.005 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must provide for performing quantity and price conversions between different units of issue/measure. For example, the item purchase unit may be cases (cs) and the receiving activity unit of issue/measure may be each (ea).** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Item_Receipt_005 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.006 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must identify transportation discrepancies (i.e., any discrepancy between the government or commercial bill of lading and item received), and generate the transportation discrepancy report (e.g., SF 361, Transportation Discrepancy Report).** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Item_Receipt_006 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.007 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must assign lot control and serialization numbers.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Item_Receipt_007 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.008 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must provide disposition codes for subsequent actions of rejected materials.** | Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Item_Receipt_008 |
| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.009 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials system must record items being returned to vendor, including items on backorder.** | Source: JP4-0,ChII; Source Date: 7/1/2008 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Item_Receipt_009 |
| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.010 | D - Authoritative Source/Reference Deleted | 'DELETED' To support the item receipt process, the agency's Inventory, Supplies and Materials system should ensure incoming materials are appropriately labeled or marked and readily visible. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Item_Receipt_010 |

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| Inventory, Supplies and Materials Acquisition Control Process: Item Receipt | 04.23.011 | C - Authoritative Source/Reference Updated | **To support the item receipt process, the agency's Inventory, Supplies and Materials must record information on material returned by customers and provide customer credit/refund on items returned in accordance with the agency's return policy.** | Source: TFMVol1,Pt5,Ch7000, Sec70105; Source Date: 3/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Item_Receipt_011 |
| Inventory, Supplies and Materials Acquisition Control Process: Inspection Process | 04.24.001 | D - Authoritative Source/Reference Deleted | DELETED: To support the inspection process, the agency's Inventory, Supplies and Materials system must record the acceptance or rejection of new or returned items at their destination and the quantities of each. Update inventory on hand information as a result. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Inspection_Process_001 |
| Inventory, Supplies and Materials Acquisition Control Process: Inspection Process | 04.24.003 | | To support the inspection process, the agency's Inventory, Supplies and Materials system must record the date of acceptance for purposes of the Prompt Payment Act. | Source: 5CFR,ChIII, Sub chB,Pt1315 Source Date 12/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Inspection_Process_003 |

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| Inventory, Supplies and Materials Acquisition Control Process: Inspection Process | 04.24.004 | C - Authoritative Source/Reference Updated | **To support the inspection process, the agency's Inventory, Supplies and Materials system must provide information, such as quantity, asset identifier, and cost on items received and accepted necessary to support the payment management function of the system.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Inspection_Process_004 |
| Inventory, Supplies and Materials Acquisition Control Process: Inspection Process | 04.24.005 | D - Authoritative Source/Reference Deleted | DELETED: To support the inspection process, the agency's Inventory, Supplies and Materials system must identify shipping discrepancies (e.g., SF 364, Report of Discrepancy) and product quality deficiencies (e.g., SF 368, Product Quality Deficiency Report) between the items received and the information provided on shipping documents and purchase orders, to support follow-up. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Inspection_Process_005 |
| Inventory, Supplies and Materials Acquisition Control Process: Inspection Process | 04.24.006 | C - Authoritative Source/Reference Updated | **To support the inspection process, the agency's Inventory, Supplies and Materials system must identify shipments of components for any inventoried items.** | Source: ICPS,Att1; Source Date: 5/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Inspection_Process_006 |

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| Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory | 04.25.001 | C - Authoritative Source/Reference Updated | **To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.** | Source: DLM4000.25,Vol1,App2; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Placement_Into_Inventory_001 |
| Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory | 04.25.002 | C - Authoritative Source/Reference Updated | **To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other information as determined by management, necessary to establish physical control.** | Source: DLM4000.25,Vol1,App2; Source Date: 6/1/2012 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Placement_Into_Inventory_002 |
| Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory | 04.25.003 | C - Authoritative Source/Reference Updated | **To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must record items within an item class or category as determined necessary by management for maintaining control over inventory, supplies, and materials.** | Source: ICPS,Att1; Source Date: 5/1/2011 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Placement_Into_Inventory_003 |
| Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory | 04.25.004 | C - Authoritative Source/Reference Updated | **To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must provide an identifier for identifying restrictions on the sale, or use, or disposal of inventory, supplies, and materials by category and item.** | Source: DoD4140.1-R,Ch2,Subch2.8; Source Date: 5/1/2003 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Placement_Into_Inventory_004 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.001 | C - Authoritative Source/Reference Updated | **To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must capture both unit cost and sales price of an inventory item.** | Source: DoDFMRVol6A,Ch9, Sub0904; Source Date: 4/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Initial_Valuation_Categorization_001 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.002 | | To support the initial valuation and financial categorization process, the system must maintain sufficient information to support the inventory valuation method chosen in the Budgeting and Purchase Planning functions, consistent with Federal accounting requirements. | Source: DoDFMRVol6B,Ch10,Sub1011; Source Date 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Initial_Valuation_Categorization_002 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.003 | C - Authoritative Source/Reference Updated | **To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must Include all appropriate purchase, transportation, and production costs incurred to get the item to its current condition and location.** | Source: SFFAS3,21; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Initial_Valuation_Categorization_003 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.005 | | To support the initial valuation and financial categorization process, the system must categorize operating material and supplies as: (A) Held for use, (B) Held for repair and (C) Excess, obsolete, and unserviceable. | Source: DoDFMRVol6 B,Ch10,Sub1011; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Initial_Valuation_Categorization_005 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.006 | | To support the initial valuation and financial categorization process, the agency's system must categorize stockpile materials as: (A) Held for sale or use and (B) Held in reserve. This category of inventory is reserved for use exclusively within the Department by the National Defense Stockpile Transaction Fund. | Source: DoDFMRVol6 B,Ch10,Sub1011; Source Date; 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Initial_Valuation_Categorization_006 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.007 | C - Authoritative Source/Reference Updated | **To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide interface data required to meet system requirements.** | Source: DLM4000.25,Vol1,Ch 2; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Initial_Valuation_Categorization_007 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.008 | C - Authoritative Source/Reference Updated | **To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide total cost information by financial category for items added into inventory to the system for posting by the General Ledger Management function and the Cost Management function.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Initial_Valuation_Categorization_008 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.009 | C - Authoritative Source/Reference Updated | **To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must (if the agency has a cost accounting system to support a manufacturing, industrial fund, or similar activities) provide the cost of items, and other information as determined by management, needed to determine item consumption/usage and assess performance.** | Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Initial_Valuation_Categorization_009 |

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| Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization | 04.26.010 | C - Authoritative Source/Reference Updated | **To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide information, such as description, quantity, asset identifier, and other information as specified by management, needed to support reconciliation between the inventory system's records and other systems' records.** | Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Initial_Valuation_Categorization_010 |
| Inventory Valuation and Disposition: Physical Verification | 04.27.001 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide support for physical verification of inventory balances by location and item type in accordance with management selection criteria such as by (1) sequential selection of rows or areas within a warehouse or facility, (2) random selection, (3) weighed selection towards higher dollar, higher turn-over activity items, or (4) blind count (performance of a physical inventory without the knowledge of, or access to, the on-hand quantity balance in the inventory records).** | Source: DLM4000.25,Vol2,Ch6; Source Date: 6/1/2012 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Inventory_Physical_Verification_001 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.002 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record changes in physical condition (e.g., excellent, good, fair or poor), quantities, etc., based on the results of physical inventory verifications.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_002 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.003 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency maintains perpetual inventory records, provide for the matching of physical counts with inventory quantity and financial records through cycle counting or other inventory management techniques.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_003 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.004 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency does not maintain perpetual inventory records, provide for reconciliation using beginning of period inventory balances, receipts, and dispositions up to the cutoff point for the physical inventory.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_004 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.005 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must retain records of physical inventory counts until (a) the count is reconciled and (b) all adjusting entries for the physical count are resolved and entered into the financial records.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_005 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.006 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify all errors arising from reconciliation processes that apply to a time period prior to the last inventory adjustment. All such errors must be corrected, to include appropriate adjustments to prior gains and losses.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_006 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.007 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must enable the use of management determined error codes (such as incorrect entities, leaks or spills, wrong location, receipt error, stock picking error, shipping error, etc.) that would aid in the consistent identification and reporting of the causes of variance between Inventory, Supplies and Materials records and physical counts.** | Source: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_007 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.008 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide the ability to (1) identify historically slow periods of operation when there is little movement of Inventory, Supplies and Materials items, (2) prevent or minimize the movement of Inventory, Supplies and Materials items to be counted on the day the items are selected for counting, and (3) use transaction histories to trace the movement of items and reconcile the count.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_008 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.009 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must restrict access to approve adjustments resulting from physical counts to only authorized individuals, including those having tiered or restricted levels of access.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_009 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.010 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record approval of management of inventory adjustments and referrals of potential fraud or theft to investigators.** | Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_010 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.011 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must calculate the inventory accuracy rate, based on management approved methodology (A common method used is number of accurate items or records divided by the number of items or records counted.).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_011 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.012 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management identified assessment of risk (based on activity or turnover, dollar value, sensitivity/classification of item(s), and criticality of the item(s) to production or mission readiness) and degree of control required by segment, class, or type of Inventory, Supplies and Materials.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_012 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.013 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management determined frequency of physical count verification by segment, class, or type of Inventory, Supplies and Materials.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_013 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.014 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management established tolerances or criteria for selection of variances to research such as: (1) effect on operations or mission readiness, (2) quantity and dollar value, and (3) characteristics of the items with the variance, such as sensitive, classified, or items susceptible to fraud or theft.** | Source: SFFAS3,125; Source Date: 10/1/1993Source: SFFAS3,124; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_014 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.015 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must allow a user to input a cut-off date to ensure that all inventory and related items are counted, and to ensure items rerceived after the cut-off date (for which title has not passed) are excluded.** | Source: SFFAS3,38; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_015 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.016 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide information, such as (1) shipping and receiving records, (2) relocation of inventory items within a warehouse or facility, and (3) production usage records, to aid in the research of variance causes and to ensure the proper adjustment of inventory records.** | Source: SFFAS3,124; Source Date: 10/1/1993Source: SFFAS3,125; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_016 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.017 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify and compare performance goal(s) established by management (such as an inventory count accuracy goal of 95 percent, adjustments and number of accurate physical counts, dollar value and quantity of adjustments) to the results of actual physical counts by warehouse, facility, item type, or other agency specific selection/performance measurement criteria.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Physical_Verification_017 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.018 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify the existence of inventory stored at outside/off-site locations and the personnel or organization responsible for verifying its physical existence.** | Source: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_018 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.019 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record the identity (including description, location, condition, quantity, etc.) of slow moving or excess obsolete inventory and related items that could be segregated and pre-counted.** | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_019 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.020 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record the identity of the employee/supervisor responsible for establishing and maintaining physical control over items by location, segment, type of item, etc., to compare to inventory accuracy rates to aid in holding appropriate personnel accountable for achieving the organization's performance goals (e.g., accuracy rate).** | Source: 41CFR,Vol2,SubtitleC ,Ch109; Source Date: 7/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_ Verification_020 |
| Inventory Valuation and Disposition: Physical Verification | 04.27.021 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide, or interface with, the tools used to perform the count (e.g., pre-numbered count cards or tags, count sheets, or electronic or radio frequency devices).** | Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2012 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Inventory_Physical_ Verification_021 |

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| Inventory Valuation and Disposition: Physical Verification | 04.27.022 | C - Authoritative Source/Reference Updated | **To support the physical verification process, the agency's Inventory, Supplies and Materials system must record electronic confirmation from other parties responsible for storing items that are recorded in the Inventory, Supplies and Materials system.** | Source: DoD4140.1-R,Ch9,Subch9.2; Source Date: 5/1/2003 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Physical_Verification_022 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.001 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must record reductions in the dollar value and quantity of inventory items destroyed, lost, or pilfered.** | Source: SFFAS3,24; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Accounting_for_Stored_Items_001 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.002 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, if financial adjustments are required as a result of a physical verification, the Inventory, Supplies and Materials system must send the appropriate information to the cost accounting system to ensure they stay in balance.** | Source: SFFAS3,17; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Accounting_for_Stored_Items_002 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.003 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must adjust inventory item costs for significant differences between the amount recorded for the items upon receipt and the invoiced amounts paid for the goods or any refunds/rebates.** | Source: SFFAS3,19; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Accounting_for_Stored_Items_003 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.004 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must generate financial transactions to record the transfer of inventory between financial categories such as from inventory held for sale to excess, obsolete, and unserviceable inventory, or between cost categories as defined for internal management. Send this information to the system and cost accounting system as appropriate.** | Source: SFFAS3,17; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Accounting_for_Stored_Items_004 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.005 | | To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must recognize and record unrealized holding gains/losses when using the latest acquisition cost (LAC) method for valuing inventory. | Source: SFFAS3,23; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0401; Source Date: 5/1/2009Source: SFFAS3,20; Source Date: 10/1/1993Source: SFFAS3,54; Source Date: 10/1/1993Source: SFFAS3,53; Source Date: 10/1/1993Source: SFFAS3,31; Source Date: 10/1/1993Source: SFFAS3,26; Source Date: 10/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Accounting_for_Stored_Items_005 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.006 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must calculate the historical cost of ending inventory and cost of goods sold using a cost flow assumption method.** | Source: SFFAS3,20; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Accounting_for_Stored_Items_006 |
| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.007 | | To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must make adjustments to inventory valuations to reflect net realizable value instead of historical cost or latest acquisition cost if the conditions specified in SFFAS Number 3 under 'Exception to Valuation' are met or if the inventory is declared to be excess, obsolete, or unserviceable in accordance with SFFAS Number 3. | Source: SFFAS3,26; Source Date: 10/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Inventory_Accounting_for_Stored_Items_007 |

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| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.008 | C - Authoritative Source/Reference Updated | **To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must maintain the distinction between the cost of inventory items and selling price. Make adjustments to them separately.** | Source: SFFAS3,39; Source Date: 10/1/1993 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Inventory_Accounting_for_Stored_Items_008 |
| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.010 | | The system must provide the capability to identify the Economic Retention Stock (ERS) for wholesale principal and secondary items, except ammunition. | Source: DoDM4140.01,V6,Enc2; Source Date: 2/1/2014 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Accounting_for_Stored_Items_011 |
| Inventory Valuation and Disposition: Accounting for Stored Items | 04.28.011 | | The system must value operating materials and supplies at historical cost using the moving average cost (MAC) flow assumption for arriving at historical cost. | Source: SFFAS3,44; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Inventory_Accounting_for_Stored_Items_012 |

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| Inventory Valuation and Disposition: Movement and Tracking | 04.29.001 | C - Authoritative Source/Reference Updated | **To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record changes in the location of an inventory item, such as from one warehouse to another, and any associated changes in the person or organization responsible for stewardship of the item.** | Source: DoDFMRVol1,Ch7,Sub0705; Source Date: 6/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Movement_and_Tracking_001 |

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| Inventory Valuation and Disposition: Movement and Tracking | 04.29.002 | C - Authoritative Source/Reference Updated | **To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items in transit from one location to another.** | Source: DLM4000.25,Vol1,App2; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Movement_and_Tracking_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Movement and Tracking | 04.29.003 | C - Authoritative Source/Reference Updated | **To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must provide a confirmation receipt to the losing organization.** | Source: DLM4000.25,Vol1,App2; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Movement_and_Tracking_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Accounting for Items In-Transit | 04.30.001 | C - Authoritative Source/Reference Updated | **To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items shipped from contractors or vendors for which title has passed to the government.** | Source: SFFAS3,19; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Accounting_For_Items_In_Transit_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Accounting for Items In-Transit | 04.30.002 | C - Authoritative Source/Reference Updated | **To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost and quantity (including asset identifier and description data) of items shipped from the inventory organization to another organization for which accountability has been retained by the inventory organization until receipt by the recipient.** | Source: SFFAS3,17; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Accounting_For_Items_In_Transit_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Accounting for Items In-Transit | 04.30.003 | C - Authoritative Source/Reference Updated | **To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost, quantity, and identity (including asset identifier and description data) of items in transit to the initial storage location, between storage locations, to a customer, or to a disposal activity.** | Source: SFFAS3,28; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Accounting_For_Items_In_Transit_003 |
| Inventory Valuation and Disposition: Accounting for Items In-Transit | 04.30.004 | D - Authoritative Source/Reference Deleted | 'DELETED' To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials must require systematic review and follow-up of aged in-transit deliveries. Specifically, the system must require review and follow-up on a scheduled basis, i.e., after 30 days and 60 days. The system must also require a mandatory disposition review after 90 days. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Accounting_For_Items_In_Transit_004 |

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| Inventory Valuation and Disposition: Transfer to Repair Status | 04.31.001 | C - Authoritative Source/Reference Updated | **To support the transfer to repair status process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items transferred from its current status to 'in repair'. Provide information to the system to record the change in financial category.** | Source: SFFAS3,47; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Transfer_To_Repair_Status_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Transfer to Repair Status | 04.31.002 | C - Authoritative Source/Reference Updated | **To support the transfer to repair status process, the agency's Inventory, Supplies and Materials system must adjust the valuation of inventory items in accordance with the repair accounting treatment selected by the agency in conformance with SFFAS Number 3.** | Source: SFFAS3,47; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Transfer_To_Repair_Status_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Account for Repair Cost | 04.32.007 | | To support the account for repair cost process, the agency's Inventory, Supplies and Materials system must record the method of accounting, e.g., direct or allowance, used to account for repair of an item held in inventory held for repair. | Source: SFFAS3,31; Source Date: 10/1/1993 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Account_For_Repair_Cost_006 |

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| Inventory Valuation and Disposition: Return of Inventory | 04.33.001 | C - Authoritative Source/Reference Updated | **To support the return to inventory process, the agency's Inventory, Supplies and Materials system must record the transfer of an inventory item from the status of 'in repair' to its proper status and location. Provide information such as cost, quantity, asset identifier, description, change in status, etc., to the system to record the change in financial category.** | Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Return_Of_Inventory_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory Valuation and Disposition: Return of Inventory | 04.33.002 | | To support the return to inventory process, the agency's Inventory, Supplies and Materials system must allow inventory identified as unserviceable, but not yet reviewed to determine its reparability, to be reported as held for repair. When an assessment is conducted and it's determined it's not economically feasible to repair the item, then the item shall be reported as excess, obsolete and unserviceable. | Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Return_Of_Inventory_002 |

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| Inventory Valuation and Disposition: Production Ordering | 04.34.001 | C - Authoritative Source/Reference Updated | **To support the production ordering process, the agency's Inventory, Supplies and Materials system must support the establishment (including technical specifications and accounting classification needed by the inventory system) of orders to be placed with a contractor or other government entity to perform production work on items needed.** | Source: 48CFRVol1,Ch1,Pt27, Subpt27.4; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Production_Ordering_001 |

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| Inventory Valuation and Disposition: Production Ordering | 04.34.002 | C - Authoritative Source/Reference Updated | **To support the production ordering process, the agency's Inventory, Supplies and Materials system must project the production elements necessary to complete the production cycle. These production elements must reflect bills of material, manufacturing requirements, and production time to produce or repair products.** | Source: SFFAS3,21; Source Date: 10/1/1993 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Production_Ordering_002 |

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| Inventory Valuation and Disposition: Work-In-Progress Costs | 04.35.001 | C - Authoritative Source/Reference Updated | **To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide financial information in the appropriate format and method to other financial management systems used by the agency. For example, provide work-in-process costs by the designated accounting classification structure (e.g., fund, program, organization, project, object class) to the system and cost accounting system.** | Source: DoDFMRVol4,Ch17,Sub1707; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Work_In_Progress_Costs_001 |

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| Inventory Valuation and Disposition: Work-In-Progress Costs | 04.35.002 | C - Authoritative Source/Reference Updated | **To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must accept cost and other appropriate information from a separate cost accounting system to support cost accumulation by work elements such as job order, activities, products, etc.** | Source: DoDFMRVol6A,Ch15 ,Sub1510; Source Date: 10/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Work_In_ Progress_Costs_002 |

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| Inventory Valuation and Disposition: Work-In-Progress Costs | 04.35.003 | C - Authoritative Source/Reference Updated | **To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must track accumulated costs, by asset identifier, including the cost of direct materials, direct labor, and overhead where applicable (including standard costs and rates, if applicable) for work-in-process. Percentage of completion methodology should be used to value work-in-process.** | Source: DoDFMRVol11B,Ch11,Sub1102; Source Date: 10/1/2002 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Work_In_Progress_Costs_003 |

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| Inventory Valuation and Disposition: Work-In-Progress Costs | 04.35.004 | C - Authoritative Source/Reference Updated | **To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide features to record unit costs and prices of products and services.** | Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 9/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Work_In_Progress_Costs_004 |

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| Inventory Valuation and Disposition: Record Finished Goods | 04.36.001 | C - Authoritative Source/Reference Updated | **To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must transfer work-in-progress to finished goods for inventory categorization and accounting purposes.** | Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Record_Finished_Goods_001 |

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| Inventory Valuation and Disposition: Record Finished Goods | 04.36.002 | C - Authoritative Source/Reference Updated | **To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.** | Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Record_Finished_Goods_002 |

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| Inventory Valuation and Disposition: Record Finished Goods | 04.36.003 | C - Authoritative Source/Reference Updated | **To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other elements necessary to establish control.** | Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Record_Finished_Goods_003 |

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| Inventory Valuation and Disposition: Record Finished Goods | 04.36.004 | C - Authoritative Source/Reference Updated | **To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must classify inventory items by item class or type to meet agency needs for management and control.** | Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Record_Finished_Goods_004 |

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| Stockpile: Management Information | 04.37.001 | D - Authoritative Source/Reference Deleted | 'DELETED' To support the requirements for management information, the agency's Inventory, Supplies and Materials system must support a summary of the following information, which may be provided in the form of a report: Accept Unfilled Orders, Post Discrepancies, Record Acceptance and Rejection Summary, Identify Days Supply, Master Inventory, Inactive Inventory, Item Expiration/Shelf Life, Cycle Count, Inventory Accuracy, Inventory Undergoing Repair or in Production, Repair Status, Production Order and Work-in-Process Tracking. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Stockpile_Management_Information_001 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.002 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, system must provide access to the following information: • fiscal year • transaction code (e.g. sale, transfer, loan, disposal) • item description • asset identifier • performance measure code • transaction dates (date item issued/disposed and received by customer) • status (in storage, in transit, etc.) • quantity distributed, in transit, disposed • quantity of items remaining on hand subsequent to distribution/disposal activities • item condition • unit of issue/measure for each item • unit price of items distributed • unit cost of items distributed/disposed • extended price of items distributed/disposed • shipping costs of items distributed/disposed • date customer/disposal activity received the items • name, address, contact information regarding transporter • contract terms regarding delivery (e.g., FOB) or constructive delivery • date item received by customer • increase in the cost of goods sold account • gain or loss recognized as a result of the item's distribution.** | Source: DoDFMRVol10,Ch13, Sub1302; Source Date: 6/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_001 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.003 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must reflect changes in the quantity and cost of items on hand due to distribution/disposal activities.** | Source: 48CFRVol1,Ch1,Pt14, Subpt14.2; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_002 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.004 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must support account balances by providing an audit trail with access to specific transaction details.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_003 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.005 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must use a chart of accounts consistent with the basic number structure and titles provided in the USSGL. Any expansion to the numbering system must roll up to the posting accounts provided in the USSGL.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_004 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.006 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must access to the following customer information: • authorization of customer eligibility • organization code • trading partner (Treasury Dept code) • loan agreement number and all associated delivery order numbers or task order numbers (including change order number, if any) • purchase order number (including change order number, if any) • blanket purchase agreement (BPA) number and all associated BPA call numbers (including change order number, if any) • Change in product or service descriptions • Change in unit of measure • Change in quantity • Change in total amount • Change in delivery/performance schedule • Provide the ability to compare customer order records to issue records and flag any differences for follow-up • cost center code • object classification • project code • program code • funded through date (for those contracts that are incrementally funded) • variances between available funds provided prior to order fulfillment and the sales price of items requested • quantities requested • customer name and address, specifications such as government-designated receiving, certifying, and acceptance official, if appropriate •** | Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Disposition_005 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| | | | **date request received; and other data needed consistent with the inventory program.** | | | | |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.007 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record unfilled orders if checks or cash are received with the customer order, record it against the customer order and send the information to the Receipt Management function of the system for proper recognition of the associated liability to reflect the customer advance.** | Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_006 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.008 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must differentiate between price and historical cost.** | Source: DoDFMRVol15,Ch7,Sub0714; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_007 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.009 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record revenue earned and the appropriate offsetting account (e.g., cash, receivables, advances) in the amount for which the inventory items are sold (price).** | Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_008 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.010 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must identify item requests/orders for which the funds designated by the customer to purchase the items is less than the sales price of the items due to price changes, etc.** | Source: DoDFMRVol11B,Ch15,Sub1503; Source Date: 12/1/2010 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_009 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.011 | | To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record the consumption (including cost, asset identifier, description, quantity, etc.) of operating materials and supplies by management identified cost object identifier code to facilitate cost accounting and program management. | Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_010 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.012 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must provide indicators to identify any sensitive, classified, or other management determined items which restrict the loan or disposal process of an inventory, supplies, or material item.** | Source: OMBCIRA-123,AppB,Ch13; Source Date: 12/1/2004 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Disposition_011 |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.013 | D - Authoritative Source/Reference Deleted | DELETED: To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must flag any restricted inventory, supplies, or materials items that are designated for loan or disposal and provide a system control, which must be overridden by management, to prevent improper loan or disposal activities. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Disposition_012 |

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|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.015 | D - Authoritative Source/Reference Deleted | DELETED: To support the Inventory, Supplies and Materials Disposition process, the agency's Supplies and Materials system should provide the following capabilities: Access other information where applicable and available: - revenue source code - additional funding indicator, including increases and decreases - line item number, including access to contract line item data - signature (or electronic alternative) of acceptance official at agency or organization receiving the items - name, title, phone number, and mailing address of acceptance official at agency or organization receiving the items - Unique Item Identifier (note: When UIDs are used, data syntax and semantics for high capacity advanced information technology devices should conform to ISO 15434 and ISO15418 respectively). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Disposition_013 |
| Inventory, Supplies, and Material Disposition: Materials Disposition | 04.38.016 | C - Authoritative Source/Reference Updated | **To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must have the capability to use Electronic Data Interchange (EDI) to obtain customer orders electronically without the need for manual keying.** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Disposition_014 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Distribution | 04.39.001 | C - Authoritative Source/Reference Updated | **To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide access to the following information: • pick lists to be used in pulling inventory items from storage • person or organization responsible for stewardship of loaned item(s) • location of loaned items** | Source: DoD5105.38-M,Ch11; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Distribution_001 |
| Inventory, Supplies, and Material Disposition: Distribution | 04.39.002 | C - Authoritative Source/Reference Updated | **To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must identify unfilled customer orders.** | Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 7/1/2013 | Requirement Not Covered by TFM Guidance | | Inventory_Supplies_Materials_Distribution_002 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Distribution | 04.39.003 | C - Authoritative Source/Reference Updated | **To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to backorder unfilled customer orders as policy permits when insufficient stock is available to fulfill the total requirement.** | Source: DLM4000.25,Vol1,App2; Source Date: 6/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Distribution_003 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Distribution | 04.39.004 | C - Authoritative Source/Reference Updated | **To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to compare customer order records to issue records and flag any differences for follow-up.** | Source: DoDFMRVol10,Ch23, Sub2304; Source Date: 9/1/2010 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Distribution_004 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Distribution | 04.39.005 | C - Authoritative Source/Reference Updated | **To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide quality controls to ensure that all appropriate costs have been provided to the pricing formula for a particular customer order.** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Inventory_Supplies_Materials_Distribution_005 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Distribution | 04.39.006 | C - Authoritative Source/Reference Updated | **To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to develop the information necessary, (e.g., payment terms, invoice date, item quantity, unit price, extended price, invoice amount, and additional charges such as transportation, etc.) to prepare an initial invoice for a customer that provides adequate support for the prices charged.** | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Distribution_006 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Disposal | 04.40.001 | C - Authoritative Source/Reference Updated | **To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must account for the proceeds resulting from the disposal process.** | Source: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 9/1/2011 | 1.1.3.4_Managing Financial Asset Information_DO | Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM. | Inventory_Supplies_Materials_Disposal_001 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Disposal | 04.40.002 | C - Authoritative Source/Reference Updated | **To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must calculate the quantity and cost of items designated as 'excess, obsolete, unserviceable, or non-useable'.** | Source: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 9/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Disposal_002 |

| INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 04 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Inventory, Supplies, and Material Disposition: Disposal | 04.40.003 | C - Authoritative Source/Reference Updated | **To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must identify Munitions List Items, small arms, and other controlled items such as Flight-Safety Critical Aircraft Parts (FSCAP) and items requiring trade security controls.** | Source: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 9/1/2011 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Inventory_Supplies_Materials_Disposal_003 |

## ACRONYMS

| | |
|---|---|
| AAO | Approval Acquisition Objective |
| AC | Actual Cost |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DRMS | Defense Reutilization and Marketing Service |
| FFMIA | Federal Financial Management Improvement Act |
| FSCAP | Flight Safety Critical Aircraft Parts |
| LAC | Latest Acquisition Cost |
| LCM | Lower of Cost or Market |
| MAC | Moving Average Cost |
| NRV | Net Realizable Value |
| OMB | Office of Management and Budget |
| SFFAS | Statement of Federal Financial Accounting Standards |
| SP | Standard Price |

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 5 - Revenue and Accounts Receivable | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **05.01.028** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.02.003** | **C - Authoritative Source/Reference Updated** | |
| **05.02.004** | **C - Authoritative Source/Reference Updated** | |
| **05.02.007** | **C - Authoritative Source/Reference Updated** | |
| **05.02.008** | **C - Authoritative Source/Reference Updated** | |
| **05.02.009** | **C - Authoritative Source/Reference Updated** | |
| **05.02.010** | **C - Authoritative Source/Reference Updated** | |
| **05.02.012** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.02.013** | **C - Authoritative Source/Reference Updated** | |
| **05.02.014** | **C - Authoritative Source/Reference Updated** | |
| **05.02.016** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 5 - Revenue and Accounts Receivable | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 05.02.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.019 | C - Authoritative Source/Reference Updated | |
| 05.02.021 | C - Authoritative Source/Reference Updated | |
| 05.02.028 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.034 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.035 | C - Authoritative Source/Reference Updated | |
| 05.02.037 | C - Authoritative Source/Reference Updated | |
| 05.02.038 | C - Authoritative Source/Reference Updated | |
| 05.02.039 | C - Authoritative Source/Reference Updated | |
| 05.02.040 | C - Authoritative Source/Reference Updated | |
| 05.02.041 | C - Authoritative Source/Reference Updated | |
| 05.02.042 | C - Authoritative Source/Reference Updated | |
| 05.02.043 | C - Authoritative Source/Reference Updated | |
| 05.02.044 | C - Authoritative Source/Reference Updated | |
| 05.02.045 | C - Authoritative Source/Reference Updated | |
| 05.02.046 | C - Authoritative Source/Reference Updated | |
| 05.02.047 | C - Authoritative Source/Reference Updated | |
| 05.02.048 | C - Authoritative Source/Reference Updated | |
| 05.02.049 | C - Authoritative Source/Reference Updated | |
| 05.02.050 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

# VOLUME 5 - Revenue and Accounts Receivable

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 05.02.051 | C - Authoritative Source/Reference Updated | |
| 05.02.052 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.053 | C - Authoritative Source/Reference Updated | |
| 05.02.054 | C - Authoritative Source/Reference Updated | |
| 05.02.055 | C - Authoritative Source/Reference Updated | |
| 05.02.056 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.058 | C - Authoritative Source/Reference Updated | |
| 05.02.059 | D - Invalid Requirement | The requirement refers to debt management. The debt process would use demand letters every 30 days and not invoices. Deleting requirement as invalid. |
| 05.02.060 | C - Authoritative Source/Reference Updated | Rewitten to match updated source |
| 05.02.062 | C - Authoritative Source/Reference Updated | |
| 05.02.064 | C - Authoritative Source/Reference Updated | |
| 05.02.065 | C - Authoritative Source/Reference Updated | |
| 05.02.066 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.067 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.02.072 | C - Authoritative Source/Reference Updated | |
| 05.02.075 | C - Authoritative Source/Reference Updated | |
| 05.02.079 | C - Authoritative Source/Reference Updated | |
| 05.03.001 | C - Authoritative Source/Reference Updated | |
| 05.03.005 | C - Authoritative Source/Reference Updated | |

# VOLUME 5 - Revenue and Accounts Receivable

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 05.03.006 | C - Authoritative Source/Reference Updated | |
| 05.03.007 | C - Authoritative Source/Reference Updated | |
| 05.03.009 | C - Authoritative Source/Reference Updated | |
| 05.03.011 | C - Authoritative Source/Reference Updated | |
| 05.03.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.013 | C - Authoritative Source/Reference Updated | |
| 05.03.014 | C - Authoritative Source/Reference Updated | |
| 05.03.015 | C - Authoritative Source/Reference Updated | |
| 05.03.016 | C - Authoritative Source/Reference Updated | |
| 05.03.017 | C - Authoritative Source/Reference Updated | |
| 05.03.018 | C - Authoritative Source/Reference Updated | |
| 05.03.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.020 | C - Authoritative Source/Reference Updated | |
| 05.03.021 | C - Authoritative Source/Reference Updated | |
| 05.03.022 | C - Authoritative Source/Reference Updated | |
| 05.03.023 | C - Authoritative Source/Reference Updated | |
| 05.03.025 | C - Authoritative Source/Reference Updated | |
| 05.03.027 | C - Authoritative Source/Reference Updated | |
| 05.03.028 | C - Authoritative Source/Reference Updated | |
| 05.03.029 | C - Authoritative Source/Reference Updated | |
| 05.03.030 | C - Authoritative Source/Reference Updated | |

| VOLUME 5 - Revenue and Accounts Receivable | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 05.03.031 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.033 | C - Authoritative Source/Reference Updated | |
| 05.03.034 | C - Authoritative Source/Reference Updated | |
| 05.03.035 | C - Authoritative Source/Reference Updated | |
| 05.03.036 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.037 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.038 | C - Authoritative Source/Reference Updated | |
| 05.03.039 | C - Authoritative Source/Reference Updated | |
| 05.03.040 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.03.041 | C - Authoritative Source/Reference Updated | |
| 05.03.042 | C - Authoritative Source/Reference Updated | |
| 05.04.008 | C - Authoritative Source/Reference Updated | |
| 05.04.010 | C - Authoritative Source/Reference Updated | |
| 05.04.011 | C - Authoritative Source/Reference Updated | |
| 05.04.014 | C - Authoritative Source/Reference Updated | |
| 05.04.016 | C - Authoritative Source/Reference Updated | |
| 05.04.022 | C - Authoritative Source/Reference Updated | |
| 05.04.024 | C - Authoritative Source/Reference Updated | |

| VOLUME 5 - Revenue and Accounts Receivable | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 05.04.025 | C - Authoritative Source/Reference Updated | |
| 05.04.026 | C - Authoritative Source/Reference Updated | |
| 05.04.027 | C - Authoritative Source/Reference Updated | |
| 05.04.028 | C - Authoritative Source/Reference Updated | |
| 05.04.029 | C - Authoritative Source/Reference Updated | |
| 05.04.030 | C - Authoritative Source/Reference Updated | |
| 05.04.031 | C - Authoritative Source/Reference Updated | |
| 05.04.033 | C - Authoritative Source/Reference Updated | |
| 05.04.034 | C - Authoritative Source/Reference Updated | |
| 05.04.035 | C - Authoritative Source/Reference Updated | |
| 05.05.002 | C - Authoritative Source/Reference Updated | |
| 05.05.005 | C - Authoritative Source/Reference Updated | |
| 05.05.007 | C - Authoritative Source/Reference Updated | |
| 05.05.010 | C - Authoritative Source/Reference Updated | |
| 05.05.011 | C - Authoritative Source/Reference Updated | |
| 05.05.012 | C - Authoritative Source/Reference Updated | |
| 05.05.013 | C - Authoritative Source/Reference Updated | |
| 05.05.014 | C - Authoritative Source/Reference Updated | |
| 05.05.015 | C - Authoritative Source/Reference Updated | |
| 05.05.016 | C - Authoritative Source/Reference Updated | |
| 05.05.017 | C - Authoritative Source/Reference Updated | |
| 05.05.023 | A - New Requirement | Requirement replaces 05.05.006 which was improperly deleted. |

| VOLUME 5 - Revenue and Accounts Receivable | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 05.06.012 | C - Authoritative Source/Reference Updated | |
| 05.06.015 | C - Authoritative Source/Reference Updated | |
| 05.06.021 | C - Authoritative Source/Reference Updated | |
| 05.06.028 | C - Authoritative Source/Reference Updated | |
| 05.06.029 | C - Authoritative Source/Reference Updated | |
| 05.07.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.07.002 | C - Authoritative Source/Reference Updated | |
| 05.07.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.07.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.08.001 | C - Authoritative Source/Reference Updated | |
| 05.08.002 | C - Authoritative Source/Reference Updated | |
| 05.08.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.09.001 | C - Authoritative Source/Reference Updated | |
| 05.09.002 | C - Authoritative Source/Reference Updated | |
| 05.09.004 | C - Authoritative Source/Reference Updated | |
| 05.09.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.09.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.10.001 | C - Authoritative Source/Reference Updated | |
| 05.10.002 | C - Authoritative Source/Reference Updated | |

# VOLUME 5 - Revenue and Accounts Receivable

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 05.10.003 | C - Authoritative Source/Reference Updated | |
| 05.10.004 | C - Authoritative Source/Reference Updated | |
| 05.10.006 | C - Authoritative Source/Reference Updated | |
| 05.10.007 | C - Authoritative Source/Reference Updated | |
| 05.10.008 | C - Authoritative Source/Reference Updated | |
| 05.10.009 | C - Authoritative Source/Reference Updated | |
| 05.10.010 | C - Authoritative Source/Reference Updated | |
| 05.10.011 | C - Authoritative Source/Reference Updated | |
| 05.10.013 | C - Authoritative Source/Reference Updated | |
| 05.10.014 | C - Authoritative Source/Reference Updated | |
| 05.11.001 | C - Authoritative Source/Reference Updated | Rewritten to remove unneccesary details |
| 05.11.002 | C - Authoritative Source/Reference Updated | |
| 05.11.003 | C - Authoritative Source/Reference Updated | |
| 05.11.004 | C - Authoritative Source/Reference Updated | |
| 05.11.006 | C - Authoritative Source/Reference Updated | |
| 05.11.007 | C - Authoritative Source/Reference Updated | |
| 05.11.008 | C - Authoritative Source/Reference Updated | |
| 05.12.001 | C - Authoritative Source/Reference Updated | |
| 05.12.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.12.006 | C - Authoritative Source/Reference Updated | |
| 05.12.010 | C - Authoritative Source/Reference Updated | |

# VOLUME 5 - Revenue and Accounts Receivable

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 05.12.020 | C - Authoritative Source/Reference Updated | |
| 05.12.023 | C - Authoritative Source/Reference Updated | |
| 05.12.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.12.029 | D - Not Supported by a Correct Source/Reference | Not supported by a correct source. |
| 05.13.001 | C - Authoritative Source/Reference Updated | |
| 05.13.002 | C - Authoritative Source/Reference Updated | |
| 05.13.003 | C - Authoritative Source/Reference Updated | |
| 05.13.004 | C - Authoritative Source/Reference Updated | |
| 05.13.005 | C - Authoritative Source/Reference Updated | |
| 05.13.006 | C - Authoritative Source/Reference Updated | |
| 05.14.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.14.002 | C - Authoritative Source/Reference Updated | |
| 05.14.003 | C - Authoritative Source/Reference Updated | |
| 05.15.002 | C - Authoritative Source/Reference Updated | |
| 05.16.001 | C - Authoritative Source/Reference Updated | |
| 05.16.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.16.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.16.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 05.17.004 | C - Authoritative Source/Reference Updated | |

| VOLUME 5 - Revenue and Accounts Receivable | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **05.17.005** | **C - Authoritative Source/Reference Updated** | |
| **05.18.002** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.18.003** | **C - Authoritative Source/Reference Updated** | |
| **05.18.005** | **C - Authoritative Source/Reference Updated** | |
| **05.18.006** | **C - Authoritative Source/Reference Updated** | |
| **05.18.007** | **C - Authoritative Source/Reference Updated** | |
| **05.18.008** | **C - Authoritative Source/Reference Updated** | |
| **05.18.009** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.18.010** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.19.010** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.21.001** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **05.21.004** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

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

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Revenue and Accounts Receivable specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Revenue and Accounts Receivable specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Revenue and Accounts Receivable specific financial management systems requirements for system and program managers' use in developing Revenue and Accounts Receivable functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements,

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

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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## REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE INTRODUCTION

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

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

3. Accounting and systems requirements for recognizing revenue and financing sources and establishing and managing receivable/debts are primarily contained in the Statement of Federal Financial Accounting Standards (SFFAS), Office of Management and Budget (OMB) Bulletins, U.S. Department of the Treasury Managing Federal Receivables and the Department of Defense Financial Management Regulation (DoDFMR). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.002 | | When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system shall recognize a gain or loss rather than revenue or expense so as to differentiate such transactions. | Source: SFFAS7,35; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_001 |
| Recognize Revenue (Including Financial Sources) | 05.01.003 | | The system must recognize revenue when services are provided to the public or another government entity (except for specific services produced to order under a contract). | Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_002 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.004 | | When specific goods are made to order under a contract (either short or long term), or specific services are produced to order under a contract (either short or long term), the system shall recognize monthly revenue based on the ratio that the costs incurred to date on that order bear to the total costs estimated to be incurred on the order when it is completed. If a loss is probable (more likely than not), revenue shall continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss shall be recognized in proportion to total cost over the life of the contract. | Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_003 |
| Recognize Revenue (Including Financial Sources) | 05.01.005 | | When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are issued to the customer. | Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_004 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.006 | | When services are rendered continuously over time or the right to use an asset extends continuously over time, the system shall recognize revenue in proportion to costs incurred or the use of the asset, as appropriate. | Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_005 |
| Recognize Revenue (Including Financial Sources) | 05.01.007 | | When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser. | Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_006 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.008 | | The system shall record all advances, including those under any long-term contract in excess of revenue earned, as unearned revenue. The system, for the DoD Components receiving an advance (unearned revenue) or prepayment (deferred credit), shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), the DoD Component's system shall record the appropriate amount as revenue and reduce the liability accordingly. | Source: SFFAS7,37; Source Date: 4/1/1996Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_007 |
| Recognize Revenue (Including Financial Sources) | 05.01.009 | | To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price redetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown. | Source: SFFAS7,41; Source Date: 4/1/1996 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_008 |

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| Recognize Revenue (Including Financial Sources) | 05.01.010 | | The system shall recognize revenue arising from donations for those inflows of resources which meet recognition criteria for assets and shall be measured at the estimated fair value of the contribution. | Source: SFFAS7,62; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_009 |
| Recognize Revenue (Including Financial Sources) | 05.01.011 | | The system must recognize appropriations used as a financing source in determining net results of operations. | Source: SFFAS7,72; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.012 | | To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period. | Source: SFFAS7,73; Source Date: 4/1/1996 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue _011 |
| Recognize Revenue (Including Financial Sources) | 05.01.013 | | To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs. | Source: SFFAS7,73; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue _012 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.014 | | When interest earned represents interest on invested funds, which was derived primarily from exchange transactions, the system shall classify the amount earned in the same manner as the predominant source of the invested balances. | Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue_013 |
| Recognize Revenue (Including Financial Sources) | 05.01.015 | | The system shall account for amounts received in advance of performance as unearned revenues until performance is accomplished. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments prior to the receipt of cash and records the amount. | Source: SFFAS7,37; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_062 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Revenue (Including Financial Sources) | 05.01.016 | | The system shall recognize exchange revenue in determining the net cost of operations on the reporting entity's 'Statement of Net Costs' during the period. The exchange revenue shall be recognized regardless of whether the entity retains the revenue for its own use or transfers it to other entities. | Source: SFFAS7,43; Source Date: 4/1/1996 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Recognize_Revenue _014 |
| Recognize Revenue (Including Financial Sources) | 05.01.019 | | The system shall recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized. | Source: SFFAS7,45; Source Date: 4/1/1996 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Recognize_Revenue _017 |
| Recognize Revenue (Including Financial Sources) | 05.01.027 | | For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost. | Source: SFFAS7,46; Source Date: 4/1/1996 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Recognize_Revenue _022 |

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| Recognize Revenue (Including Financial Sources) | 05.01.028 | D - Authoritative Source/Reference Deleted | DELETED: The system shall have the ability to receive and post an electronic version of a funding instrument i.e., Interservice Support Agreement (ISSA), Interagency Agreement (IAA) or Memorandum of Agreement (MOA), containing accounting data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Revenue_023 |
| Establish Receivables, Maintain and Update Account Information | 05.02.003 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Establish_AR_Maintain_Update_Account_Information_001 |
| Establish Receivables, Maintain and Update Account Information | 05.02.004 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to reschedule existing receivables to be paid under installment plans.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_002 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.005 | | To support the Receivable Management Process, the Revenue System must provide the capability to accept and establish transactions that generate revenue receivables. | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: SFFAS1,53; Source Date: 3/1/1993 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_003 |
| Establish Receivables, Maintain and Update Account Information | 05.02.006 | | To support the Debt Management function, the Revenue System must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding. | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_004 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Establish Receivables, Maintain and Update Account Information | 05.02.007 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.** | Source: DoDFMRVol10,Ch18, Sub1806; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_005 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Establish Receivables, Maintain and Update Account Information | 05.02.008 | C - Authoritative Source/Reference Updated | **To support the Customer Information Maintenance process, the system must provide automated functionality to maintain customer information to support receivable management processes including the following: • Customer name • Customer ID number • Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer) • Billing method (Intra-governmental Payment and Collection (IPAC), 1081, paper bill, or other) • Taxpayer Identification Number (TIN) • Customer address • Customer contact name • Customer contact telephone number • Customer contact e-mail address • Federal vs. Non-Federal indicator • Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS) I Trading Partner codes (for Federal customers) • Agency Locator Code (ALC) (for Federal customers) • IRS 1099-C indicator • Third-party payer name • Third-party payer address • Third-party payer contact name • Third-party payer contact telephone number • Comment field • Data Universal Numbering System (DUNS)+4 number • Active/Inactive indicator** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_006 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.009 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_007 |
| Establish Receivables, Maintain and Update Account Information | 05.02.010 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.** | Source: DoDFMRVol10,Ch2,Sub0202; Source Date: 10/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_008 |
| Establish Receivables, Maintain and Update Account Information | 05.02.012 | D - Authoritative Source/Reference Deleted | DELETED: To support the Receivables and Billing process, the Core financial system must provide automated functionality to query outstanding receivable balance. Parameter is the receivable document number. Result is the original amount of the receivable, the current outstanding amount of the receivable and a detailed list of all activity related to the receivable, including: • Adjustments • Interest • Penalties • Administrative charges • Collections • Waivers • Write-offs. | Source: ; Source Date: | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_009 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.013 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include:• Accounting Period• Treasury Account Symbol (TAS) or Internal Fund Code• General Ledger Account• Customer type• Federal/Non Federal Indicator• Customer ID number. Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).** | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0306; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_010 |
| Establish Receivables, Maintain and Update Account Information | 05.02.014 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_011 |
| Establish Receivables, Maintain and Update Account Information | 05.02.016 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_012 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Establish Receivables, Maintain and Update Account Information | 05.02.017 | D - Authoritative Source/Reference Deleted | DELETED: To support the Debt Management process, the Core financial system must provide automated functionality to query customer receivables. Parameters include Customer ID Number, Customer Name, TIN, Trading partner codes. Result is a display of the customer's information (e.g., customer ID number, customer name, TIN, trading partner codes) and all receivable-related activity associated with the customer, including the following: • Principal • Interest • Penalties • Administrative charges • Adjustments • Collections • Waivers • Write-offs • Receivable balance. • Group interest, penalties, and administrative charges with their associated principal. Drill down to the detailed transactions, documents, and document details (e.g., document numbers, transaction dates, document reference numbers, receivable statuses (billed or unbilled), bill numbers (if billed), bill dates, dunning notice dates, referral dates, due dates, and delinquent debt statuses). | Source: ; Source Date: | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_013 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.019 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to capture the following additional information on receivable documents: • Baseline receivable date (used to properly age the receivable and determine the delinquency date) • Customer ID number • Reimbursable agreement number.** | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_014 |
| Establish Receivables, Maintain and Update Account Information | 05.02.021 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to classify delinquent debt by the following categories needed for the Treasury Report on Receivables TROR:• In Bankruptcy• In Forbearance or formal appeals process• In Foreclosure• At private collection agencies• At DOJ• Eligible for internal offset• In wage garnishment• At Treasury for cross-servicing• At Treasury for Offset• At Agency• Other.** | Source: DoDFMRVol4,Ch3,Sub0306; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_015 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Establish Receivables, Maintain and Update Account Information | 05.02.025 | | For all non-federal agency receivables (due from the public), the system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1 paragraphs 45 - 51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct. | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009Source: SFFAS1,45; Source Date: 3/1/1993Source: SFFAS1,46; Source Date: 3/1/1993Source: SFFAS1,47; Source Date: 3/1/1993Source: SFFAS1,49; Source Date: 3/1/1993Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_016 |
| Establish Receivables, Maintain and Update Account Information | 05.02.026 | | The system must record an interest receivable for the amount of interest income earned but not received for an accounting period. | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: SFFAS1,53; Source Date: 3/1/1993 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_017 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Establish Receivables, Maintain and Update Account Information | 05.02.027 | | The system shall not recognize interest on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable shall be disclosed. | Source: SFFAS1,54; Source Date: 3/1/1993Source: 31CFR,SubttlB,ChIX, Pt901; Source Date: 6/1/2011 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_018 |
| Establish Receivables, Maintain and Update Account Information | 05.02.028 | D - Authoritative Source/Reference Deleted | DELETED: To support the Receivables and Billing process, the Core financial system must provide automated functionality to query reimbursable agreements. Parameters include Reimbursable Agreement Number, Customer ID Number, Customer Name, Project, or Fund. Result is a display of the following information for each reimbursable agreement selected: • Period of performance • Billing terms • Reimbursable agreement amount • Billing limit • Amount obligated • Amount expended • Unfilled customer order amount • Advances collected • Advances applied to earned revenue • Remaining balance on advances • Amount earned • Amount billed • Amount collected on receivables • Outstanding accounts receivable (billed and unbilled) | Source: ; Source Date: | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_019 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.029 | | The system must be able to distinguish between entity receivables and non-entity receivables. | Source: SFFAS1,43; Source Date: 3/1/1993 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_020 |
| Establish Receivables, Maintain and Update Account Information | 05.02.030 | | The system must account for interest receivable from federal entities separately from interest receivable from the public. | Source: SFFAS1,56; Source Date: 3/1/1993Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_021 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.031 | | The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31. U.S.C. 3717, Interest and Penalty claims. | Source: SFFAS1,53; Source Date: 3/1/1993Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_022 |
| Establish Receivables, Maintain and Update Account Information | 05.02.033 | | To support the Debt Management process, the system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type. | Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Establish_AR_Maintain_Update_Account_Information_024 |
| Establish Receivables, Maintain and Update Account Information | 05.02.034 | D - Authoritative Source/Reference Deleted | DELETED: To support the Collections and Offsets process, the Core financial system must provide automated functionality to query collections. Parameters include: • Source • Customer ID number • Customer name • TIN • Reimbursable agreement number • Receivable document number • Deposit date range • Accounting period • Accounting classification. Result is a list of collections within the specified parameters, with the values for all the possible parameters. | Source: ; Source Date: | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_025 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.035 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to record billings by line item in order to identify specific accounting classification codes.** | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_026 |
| Establish Receivables, Maintain and Update Account Information | 05.02.036 | | To support the Debt Management process, the system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type. | Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_027 |
| Establish Receivables, Maintain and Update Account Information | 05.02.037 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.5.6_Managing Debt_P | Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM. | Establish_AR_Maintain_Update_Account_Information_028 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.038 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to query accounts receivable by age categories. Parameters include:• Accounting Period• TAS or Internal Fund Code• General Ledger Account• Customer type• Federal/Non Federal Indicator• Customer ID number. Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.** | Source: DoDFMRVol4,Ch3,Sub0306; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_029 |
| Establish Receivables, Maintain and Update Account Information | 05.02.039 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to revenue received under reimbursable agreements. Update the earned revenue balances on the reimbursable agreements.** | Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Establish_AR_Maintain_Update_Account_Information_030 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.040 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.** | Source: DoDFMRVol4,Ch3,Sub0306; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_031 |
| Establish Receivables, Maintain and Update Account Information | 05.02.041 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.** | Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Establish_AR_Maintain_Update_Account_Information_032 |
| Establish Receivables, Maintain and Update Account Information | 05.02.042 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, system must provide automated functionality to Capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.** | Source: FFMSR,2.2.4; Source Date: 10/1/2013 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_033 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.043 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to reschedule a receivable multiple times.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_034 |
| Establish Receivables, Maintain and Update Account Information | 05.02.044 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Establish_AR_Maintain_Update_Account_Information_035 |
| Establish Receivables, Maintain and Update Account Information | 05.02.045 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to classify receivables written off as 'Currently not Collectible' or 'Closed Out.'** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_036 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.046 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.** | Source: MFR,Ch6; Source Date: 5/1/2005 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_037 |
| Establish Receivables, Maintain and Update Account Information | 05.02.047 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.** | Source: SFFAS1,57; Source Date: 3/1/1993 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Establish_AR_Maintain_Update_Account_Information_038 |
| Establish Receivables, Maintain and Update Account Information | 05.02.048 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.** | Source: DoDFMRVol10,Ch18, Sub1812; Source Date: 12/1/2010 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_039 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.049 | C - Authoritative Source/Reference Updated | **To support the Customer Information Maintenance process, the system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.** | Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_040 |
| Establish Receivables, Maintain and Update Account Information | 05.02.050 | D - Authoritative Source/Reference Deleted | DELETED: To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer file. Parameters include: • Customer number • Customer name • Customer Taxpayer Identification Number (TIN) • Data Universal Numbering System (DUNS)+4 number • IRS 1099-C indicator Result is a display of all data for the specified customer. | Source: ; Source Date: | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_041 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.051 | C - Authoritative Source/Reference Updated | **To support the Customer Information Maintenance process, the system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_042 |
| Establish Receivables, Maintain and Update Account Information | 05.02.052 | D - Authoritative Source/Reference Deleted | DELETED: To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer history. Parameters include customer number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values. | Source: ; Source Date: | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_043 |
| Establish Receivables, Maintain and Update Account Information | 05.02.053 | C - Authoritative Source/Reference Updated | **To support the Customer Information Maintenance process, the system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_044 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.054 | C - Authoritative Source/Reference Updated | **To support the Customer Information Maintenance process, the system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_045 |
| Establish Receivables, Maintain and Update Account Information | 05.02.055 | C - Authoritative Source/Reference Updated | **To support the Receivable Management Process, the Revenue System must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.** | Source: DoDFMRVol10,Ch18, Sub1804; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_046 |
| Establish Receivables, Maintain and Update Account Information | 05.02.056 | D - Authoritative Source/Reference Deleted | DELETED: To support the Debt Management function, the Revenue System must provide the capability to maintain data on individual receivables and referenced transactions supporting the receivable. | Source: ; Source Date: | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_047 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.058 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.** | Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Establish_AR_Maintain_Update_Account_Information_049 |
| Establish Receivables, Maintain and Update Account Information | 05.02.059 | D - Invalid Requirement | DELETED: To support the Debt Management function, the Revenue System must provide the capability to provide an automated process for issuing invoices and follow-ups every 30 days, and generate posting/updating to the General Ledger with automated audit trail to source documents (OMB Circular A-129). | Source: ; Source Date: | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_050 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.060 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the following capabilities: • Automatically age receivables • Provide referral of payment history to Credit Reporting Bureaus • Refer all applicable non-federal accounts receivable over 180 days to the Department of the Treasury for collection • Generate report of accounts receivable for debts in excess of $100,000 for potential compromise.** | Source: DoDFMRVol10,Ch18, Sub1806; Source Date: 12/1/2010Source: DoDFMRVol10,Ch18, Sub1807; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_051 |
| Establish Receivables, Maintain and Update Account Information | 05.02.062 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_053 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.064 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following: • In Forbearance or in Formal Appeals Process; • In Foreclosure; • In Wage Garnishment; • Rescheduled; • Current; • Waived/un-waived; • Eligible for Referral to Treasury for Offset; • Referred to Treasury for Offset; • Eligible for Internal Offset; • Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-servicing; • Referred to Treasury for cross-servicing; • Referred to private collection agency; • Referred to Department of Justice [with tracked cases by code and date]; • Offset; • Suspended; • Compromised; • Currently not collectible (written off, but not yet closed out); • Written-off; and • Closed Out.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_055 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.065 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.** | Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Establish_AR_Maintain_Update_Account_Information_056 |
| Establish Receivables, Maintain and Update Account Information | 05.02.066 | D - Authoritative Source/Reference Deleted | DELETED: To support the Debt Management function, the Revenue System should provide the capability to support ability to capture free form notes (i.e., comments from phone messages) by date and to retrieve comments by date. | Source: ; Source Date: | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Establish_AR_Maintain_Update_Account_Information_057 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.067 | D - Authoritative Source/Reference Deleted | DELETED: To support the Debt Management function, the Revenue System should provide the capability to provide a status code with user definable text values that can be used for monitoring and tracking accounts. | Source: ; Source Date: | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_058 |
| Establish Receivables, Maintain and Update Account Information | 05.02.069 | | The system must record, as accounts receivable, uncollected amounts earned from reimbursable sales. | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_060 |
| Establish Receivables, Maintain and Update Account Information | 05.02.071 | | The system shall have the capability to record an unfilled customer order for a reimbursable agreement. | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Establish_AR_Maintain_Update_Account_Information_063 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.072 | C - Authoritative Source/Reference Updated | **The system shall have the capability to generate approved customer refunds by document or by line item detail.** | Source: DoDFMRVol10,Ch18, Sub1812; Source Date: 12/1/2010 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_064 |
| Establish Receivables, Maintain and Update Account Information | 05.02.073 | | The system shall not assess interest until the due date for payment of indebtedness has passed, unless otherwise established in a legally binding document. | Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Establish_AR_Maintain_Update_Account_Information_065 |
| Establish Receivables, Maintain and Update Account Information | 05.02.074 | | The system shall apply administrative costs to only delinquent debts (i.e., debts not paid for 30 or more days from the date the demand letter was mailed). | Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Establish_AR_Maintain_Update_Account_Information_066 |
| Establish Receivables, Maintain and Update Account Information | 05.02.075 | C - Authoritative Source/Reference Updated | **The system shall have the capability to store amounts owed to Federal Entities to include base charges, surcharges, and administrative charges.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Establish_AR_Maintain_Update_Account_Information_067 |

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| Establish Receivables, Maintain and Update Account Information | 05.02.076 | | The system shall provide the user the capability to suspend collection action when a contractual debt is in dispute. | Source: DoDFMRVol10,Ch18, Sub1807; Source Date: 12/1/2010 | 2.2.5.1_Managing Debt_DI | Capture debt category (for example, bankruptcy and at private collection agency) to support debt reporting consistent with the TFM. | Establish_AR_Maintain_Update_Account_Information_068 |
| Establish Receivables, Maintain and Update Account Information | 05.02.079 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to calculate (as a percentage of gross receivables or related revenues) and record the allowance for doubtful accounts based on historical experience, review of files, or other data indicating trend.** | Source: OMBCIRA-136,SecII.4.3; Source Date: 10/1/2013 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Establish_AR_Maintain_Update_Account_Information_054 |
| Generate Bills/Statements | 05.03.001 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: • Percentage of work completed • Accrued expenditures • Actual costs incurred (direct and indirect using data from the cost management system). Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number; and • Date due.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And_Statements_001 |

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| Generate Bills/Statements | 05.03.005 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_004 |
| Generate Bills/Statements | 05.03.006 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to derive the bill date from the system date and allow for override.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_005 |

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| Generate Bills/Statements | 05.03.007 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to generate Customer Account Statements. Parameters include customer type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes: • Statement date • Customer ID number • Customer name • Customer address • Customer contact name • Agency name • Agency contact name • Agency contact phone number • Agency contact email address • Balance brought forward • Receivables established (including due dates) • Interest • Penalties • Administrative costs • Adjustments made • Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were applied) • Outstanding receivable balance. Provide agency the option to generate customer statements in Excel format.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Generate_Bills_And _Statements_006 |
| Generate Bills/Statements | 05.03.009 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type.** | Source: MFR,Ch6; Source Date: 5/1/2005 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And _Statements_007 |

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| Generate Bills/Statements | 05.03.011 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.** | Source: MFR,Ch6; Source Date: 5/1/2005 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Generate_Bills_And _Statements_008 |
| Generate Bills/Statements | 05.03.012 | D - Authoritative Source/Reference Deleted | DELETED: To support the Receivables and Billing process, the Core financial system must provide automated functionality to customize the text and data elements to be displayed on system-generated bills, by customer type, receivable type, or billing method. For example, an IPAC bill for the sale of goods and services would need to contain different supporting text than a bill to an employee for an overpayment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Generate_Bills_And _Statements_009 |

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| Generate Bills/Statements | 05.03.013 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.** | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And_Statements_010 |
| Generate Bills/Statements | 05.03.014 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.** | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And_Statements_011 |

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| Generate Bills/Statements | 05.03.015 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number • Date due.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_012 |
| Generate Bills/Statements | 05.03.016 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_013 |

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| Generate Bills/Statements | 05.03.017 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_014 |
| Generate Bills/Statements | 05.03.018 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to generate bills to third party payers as responsible debtors.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_015 |
| Generate Bills/Statements | 05.03.019 | D - Authoritative Source/Reference Deleted | DELETED: To support the Receivables and Billing process, the Core financial system must provide automated functionality to include advances and prior collections received on bills. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Generate_Bills_And _Statements_016 |

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| Generate Bills/Statements | 05.03.020 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill and provide a description of each.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And_Statements_017 |
| Generate Bills/Statements | 05.03.021 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Generate_Bills_And_Statements_018 |
| Generate Bills/Statements | 05.03.022 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or a when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009Source: DoDFMRVol5,Ch24,Sub2404; Source Date: 3/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And_Statements_019 |

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| Generate Bills/Statements | 05.03.023 | C - Authoritative Source/Reference Updated | **To support the Receivable Management Process, the Revenue System must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_020 |
| Generate Bills/Statements | 05.03.025 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: • Percentage of reimbursable obligations, accrued expenditures or costs; • Fee schedules for goods or services provided; and • Payment schedules or other agreements with other entities.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_021 |

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| Generate Bills/Statements | 05.03.027 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.** | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And_Statements_023 |
| Generate Bills/Statements | 05.03.028 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.** | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And_Statements_024 |

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| Generate Bills/Statements | 05.03.029 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_025 |
| Generate Bills/Statements | 05.03.030 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to allow adjustments to billing data prior to billing.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_026 |
| Generate Bills/Statements | 05.03.031 | D - Authoritative Source/Reference Deleted | DELETED: To support the Bill Generation function, the Revenue System must provide the capability to store billing supporting information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Generate_Bills_And _Statements_027 |

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| Generate Bills/Statements | 05.03.032 | D - Authoritative Source/Reference Deleted | DELETED: To support the Bill Generation function, the Revenue System must provide the capability to perform on-line 'drill downs from general ledger summary balances to detail transactions and referenced documents. | Source: ; Source Date: | Requirement not covered by TFM guidance | | Generate_Bills_And_Statements_028 |
| Generate Bills/Statements | 05.03.033 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to issue credit bills when merchandise is returned.** | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And_Statements_029 |
| Generate Bills/Statements | 05.03.034 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Generate_Bills_And_Statements_030 |

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| Generate Bills/Statements | 05.03.035 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to generate recurring billings with pre-defined customer and amount information.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_031 |
| Generate Bills/Statements | 05.03.036 | D - Authoritative Source/Reference Deleted | DELETED: To support the Bill Generation function, the Revenue System should provide the capability to sort and summarize billing line item information, using user-defined criteria. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Generate_Bills_And _Statements_032 |
| Generate Bills/Statements | 05.03.037 | D - Authoritative Source/Reference Deleted | DELETED: To support the Bill Generation function, the Revenue System should provide the capability to allow customers to access their bills via the Internet. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Generate_Bills_And _Statements_033 |
| Generate Bills/Statements | 05.03.038 | C - Authoritative Source/Reference Updated | **To support the Bill Generation function, the Revenue System must provide the capability to produce billing statements with tear-off portion, Magnetic Ink Character Recognition (MICR)-encoded to facilitate a lockbox operation.** | Source: DoDFMRVol5,Ch24,S ub2404; Source Date: 3/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And _Statements_034 |

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| Generate Bills/Statements | 05.03.039 | C - Authoritative Source/Reference Updated | **To support the Receivables and Billing process, the system must provide automated functionality to capture a unique bill number and a bill date on system-generated bills.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_038 |
| Generate Bills/Statements | 05.03.040 | D - Authoritative Source/Reference Deleted | DELETED: The system shall provide an automated capability to send customers electronic bills. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Generate_Bills_And _Statements_035 |
| Generate Bills/Statements | 05.03.041 | C - Authoritative Source/Reference Updated | **The system shall have the capability to record multiple standard accounting classification structures for collections and disbursements on each billing document.** | Source: DoDFMRVol11A,Ch1 ,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And _Statements_036 |

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| Generate Bills/Statements | 05.03.042 | C - Authoritative Source/Reference Updated | **The system shall provide the capability to establish minimum billing thresholds, by customer, to prevent billing small amounts and shall provide the capability to generate a bill if the billing threshold has not been exceeded for a specified period of time.** | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And_Statements_037 |
| Generate Bills/Statements | 05.03.044 | | To support the Receivable Management Process, the Revenue System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as Intragovernmental Payment and Collection (IPAC) System. Provide supporting data to agencies billed which can be used to verify the charges. | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Generate_Bills_And_Statements_039 |

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| Generate Bills/Statements | 05.03.045 | | To support the Receivables and Billing process, the system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081. | Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 4/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Generate_Bills_And_Statements_040 |
| Record Collections | 05.04.003 | | To support the Collections and Offsets process, the system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute. | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008Source: SFFAS1,44; Source Date: 3/1/1993 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_001 |

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| Record Collections | 05.04.008 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to capture the following additional information on collections: • Vendor/customer ID number and name • Deposit number • Deposit date • Deposit confirmation date • Obligation reference number • Reimbursable agreement reference number • Advance reference number • Payment reference number • Source (Cash, Electronic Fund Transfer (EFT), Check, Money order, Credit card, Intra-governmental Payment and Collection (IPAC), SF 1081, Electronic file from bank, or Treasury Offset Program) • Comments.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_002 |
| Record Collections | 05.04.010 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to apply collections to more than one receivable.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_003 |
| Record Collections | 05.04.011 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_004 |

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| Record Collections | 05.04.014 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to record collections received against receivables that were waived or written off.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Record_Collections_005 |
| Record Collections | 05.04.016 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_006 |

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| Record Collections | 05.04.022 | C - Authoritative Source/Reference Updated | **To support the Collections and Offsets process, the system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Record_Collections_008 |
| Record Collections | 05.04.024 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce 'or liquidate' cumulative payments and expenditures (e.g., upon the refund of erroneous payments).** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_010 |
| Record Collections | 05.04.025 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, Agency Locator Code (ALC) code, Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) and accomplish date.** | Source: FFMSR,2.2.5; Source Date: 10/1/2013 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Record_Collections_011 |

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| Record Collections | 05.04.026 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to re-open closed accounts to record collections after a waiver or write-off of a receivable has been recorded.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_012 |
| Record Collections | 05.04.027 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to process SF-5515 debit vouchers, SF 215, charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.** | Source: DoDFMRVol5,Ch24,Sub2404; Source Date: 3/1/2012 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_013 |
| Record Collections | 05.04.028 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_014 |

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| Record Collections | 05.04.029 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: • Account number unique to each transaction or reference (not just unique to customer); • Account balance; • Associated customer ID number; • Date due and age of accounts receivable; • Accounting classification code strip; and • Reimbursable order number, where applicable.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Record_Collections_015 |
| Record Collections | 05.04.030 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_016 |
| Record Collections | 05.04.031 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to apply collections to a hierarchy of debts.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_017 |

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| Record Collections | 05.04.033 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.2_Managing Revenues and Other Financing Sources_P | Determine revenue classification (for example, exchange, nonexchange, and other financing sourcing) and value as specified in the FASAB Handbook. | Record_Collections_019 |
| Record Collections | 05.04.034 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to automatically record collections by downloading data (lockbox, collection agency, Department of Justice (DOJ), Treasury).** | Source: DoDFMRVol5,Ch24,Sub2404; Source Date: 3/1/2012Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_020 |
| Record Collections | 05.04.035 | C - Authoritative Source/Reference Updated | **To support the Collection Process, the Revenue System must provide the capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Record_Collections_021 |
| Record Collections | 05.04.036 | | The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately re-estimated and re-established. | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.5.7_Managing Debt_DO | Provide debt management data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, adjustments/writeoffs/reclassification), and transaction subcategories (for example, writeoffs) as defined in the TFM. | Record_Collections_022 |

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| Record Collections | 05.04.037 | | The system shall provide an authorized user with the capability to accept and process collections representing indebtedness in cash or other recognizable forms of credit payable upon demand. | Source: DoDFMRVol5,Ch10,Sub1002; Source Date: 9/1/2011 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Record_Collections_023 |
| Record Collections | 05.04.038 | | The system shall provide the capability to ensure that collection vouchers are recorded and reported in the accounting month the collection was received. | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Record_Collections_024 |
| Record Collections | 05.04.039 | | The system shall provide an authorized user at a performing entity with the capability to reverse the filled customer order uncollected (i.e., earnings) and record a filled customer order collected upon receipt of a collection voucher. | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Record_Collections_025 |

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| Record Collections | 05.04.040 | | The system shall provide an authorized user with the capability to reverse a write-off, re-establish a receivable and record a collection against the receivable, when the collection is received on a CNC (currently not collectable) or closed out receivable, and remit funds to the Debt Management Office (DMO), Accounts Receivable Office (ARO) or DoD Component. | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Record_Collections_026 |
| Manage Delinquent Debt | 05.05.002 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Manage_Delinquent_Debt_001 |
| Manage Delinquent Debt | 05.05.005 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to Generate IRS form 1099-C in accordance with IRS instructions.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Manage_Delinquent_Debt_002 |

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| Manage Delinquent Debt | 05.05.007 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Manage_Delinquent_Debt_004 |
| Manage Delinquent Debt | 05.05.008 | | To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system shall recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense shall be separately shown. | Source: SFFAS7,40; Source Date: 4/1/1996 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Manage_Delinquent_Debt_005 |

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| Manage Delinquent Debt | 05.05.010 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the Debt Collection Improvement Act (DCIA).** | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | 2.2.5.6_Managing Debt_P | Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM. | Manage_Delinquent_Debt_006 |
| Manage Delinquent Debt | 05.05.011 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.** | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | 2.2.5.6_Managing Debt_P | Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM. | Manage_Delinquent_Debt_007 |

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| Manage Delinquent Debt | 05.05.012 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.** | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | 2.2.5.6_Managing Debt_P | Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM. | Manage_Delinquent_Debt_008 |
| Manage Delinquent Debt | 05.05.013 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to for accounts referred to the Department of Justice, to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.** | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Manage_Delinquent_Debt_009 |
| Manage Delinquent Debt | 05.05.014 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.** | Source: DoDFMRVol10,Ch18, Sub1804; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Manage_Delinquent_Debt_010 |

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| Manage Delinquent Debt | 05.05.015 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to support storage and retrieval of history of demand letters and dates by account.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.1_Managing Debt_DI | Capture debt category (for example, bankruptcy and at private collection agency) to support debt reporting consistent with the TFM. | Manage_Delinquent_Debt_011 |
| Manage Delinquent Debt | 05.05.016 | C - Authoritative Source/Reference Updated | **To support the Debt Management function, the Revenue System must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment - default/summary/consent, reason returned by Department of Justice, amount outstanding and amount collected.** | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | 2.2.5.6_Managing Debt_P | Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM. | Manage_Delinquent_Debt_012 |
| Manage Delinquent Debt | 05.05.017 | C - Authoritative Source/Reference Updated | **To support the Debt Management process, the system must provide automated functionality to maintain data on receivables that have been waived or written-off.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.7_Managing Debt_DO | Provide debt management data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, adjustments/writeoffs/reclassification), and transaction subcategories (for example, writeoffs) as defined in the TFM. | Manage_Delinquent_Debt_018 |

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| Manage Delinquent Debt | 05.05.018 | | The system shall provide a capability for an authorized user to create, approve and submit a Pay Adjustment Authorization, to a military pay processing center to recover delinquent debt. | Source: DoDFMRVol5,Ch28,Sub2804; Source Date: 11/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Manage_Delinquent_Debt_013 |
| Manage Delinquent Debt | 05.05.019 | | The system shall provide the capability to submit a Request for Recovery of Debt Due the United States by Salary Offset to a civilian pay processing center to recover delinquent debt with the following information: 1. The principal amount of the debt, 2. The interest accrued as of the date of referral, 3. The administrative costs incurred as of the date of referral, 4. The penalty assessed as of the date of referral, 5. The interest rate applicable to the debt, 6. The date of delinquency. The transferring activity or organization also shall state its opinion as to whether further interest, penalties, and administrative costs should be waived. | Source: DoDFMRVol5,Ch28,Sub2804; Source Date: 11/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Manage_Delinquent_Debt_014 |

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| Manage Delinquent Debt | 05.05.020 | | The system shall provide the capability to include in the initial demand letter, a complete explanation of the debtor's rights, responsibilities, and charges that may be levied. | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Manage_Delinquent_Debt_015 |
| Manage Delinquent Debt | 05.05.021 | | The system shall provide an authorized user the capability to waive interest, penalties and administrative charges on a case by case basis. | Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Manage_Delinquent_Debt_016 |
| Manage Delinquent Debt | 05.05.023 | A - New Requirement | **To support the Debt Management process, the system must provide functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges. The system must also maintain data to monitor closed accounts.** | Source: MFR,Ch6; Source Date: 5/1/2005 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Manage_Delinquent_Debt_019 |
| Reporting | 05.06.001 | | The system must capture and report receivables from federal entities separately from receivables from nonfederal entities. | Source: SFFAS1,42; Source Date: 3/1/1993 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_And_AR_Reporting_001 |

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| Reporting | 05.06.004 | | The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities. | Source: SFFAS1,61; Source Date: 3/1/1993Source: DoDFMRVol4,Ch5,Sub0504; Source Date: 6/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_And_AR_Reporting_002 |
| Reporting | 05.06.005 | | For an entity that provides goods or services to the public or another government entity, the system shall provide the capability to disclose financial statement information for the full cost or market pricing guidelines with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance. | Source: SFFAS7,46; Source Date: 4/1/1996Source: OMBCIRA-25,Para6; Source Date: 7/1/1993 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_And_AR_Reporting_003 |
| Reporting | 05.06.010 | | To support the Internal and External Reporting function, the system must be able to support data electronically using Government Online Accounting Link System (GOALS) II as required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on Receivables. | Source: TFMVol1,Pt1,Ch2000, Sec2045; Source Date: 6/1/2011 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_And_AR_Reporting_008 |
| Reporting | 05.06.012 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the Revenue System must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).** | Source: MFR,App6; Source Date: 5/1/2005 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_And_AR_Reporting_010 |

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| Reporting | 05.06.015 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the Revenue System must be able to identify government, including inter- and intra- agency transactions and non-government revenues and expenses to support preparation of external reports.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Revenue_And_AR_ Reporting_013 |
| Reporting | 05.06.021 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the Revenue System must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.** | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_And_AR_ Reporting_019 |
| Reporting | 05.06.028 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the Revenue System must provide the capability to report on collection statistics by customer and agency during a reporting period.** | Source: FFMSR,2.2.6; Source Date: 10/1/2013 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_And_AR_ Reporting_026 |

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| Reporting | 05.06.029 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the Revenue System must provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Revenue_And_AR_ Reporting_027 |
| Reporting | 05.06.033 | | For an entity that provides goods or services to the public or another government entity, the system shall provide the capability to disclose in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price. | Source: SFFAS7,46; Source Date: 4/1/1996 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_And_AR_ Reporting_004 |

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| Customer Order Options | 05.07.001 | D - Authoritative Source/Reference Deleted | DELETED: To support Customer Order Options, the Revenue System must provide the capability to process and track orders to determine order status and allow for detailed (by customer) and batched information required in RO-1 (see requirement 05.08.01). In a non-exchange revenue transaction, collect the same data a customer order provides in an exchange revenue transaction (see examples of non-exchange revenues). Customer order data is to be retained to capture an order's entire history for handling inquiries and providing an audit trail. OMB's Business Rules for Intragovernmental Transactions, (M-07-03), requirements must also be supported (i.e., providing DUNS numbers, order numbers, standard data elements for billing records, and others). Also, customer order data is to be filed in accordance with National Archives and Records Administration (NARA) regulations for the required time frames based on the type of record and activity. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Customer_Order_Options_001 |

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| Customer Order Options | 05.07.002 | C - Authoritative Source/Reference Updated | **To support Customer Order Options, the Revenue System must provide the capability to ensure that order fulfillment and revenue can be associated with a specific Intragovernmental order, the seller must capture the buyer's Intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.** | Source: DoDFMRVol6B,Ch13, Sub1302; Source Date: 3/1/2012 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Customer_Order_Options_002 |
| Customer Order Options | 05.07.003 | D - Authoritative Source/Reference Deleted | DELETED: To support Customer Order Options, the Revenue System should provide the capability to receive customer orders via Internet. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Customer_Order_Options_003 |
| Customer Order Options | 05.07.004 | D - Authoritative Source/Reference Deleted | DELETED: To support Customer Order Options, the Revenue System should provide an integrated customer management relationship to establish a single view of account information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Customer_Order_Options_004 |

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| Remittance Options | 05.08.001 | C - Authoritative Source/Reference Updated | **To support revenue tracking and various methods of payment of the Remittance Options function, the Revenue System must provide the capability to maintain a customer record at the individual document level capturing: • Unique Order Sequence ID; • Agency Location Code (ALC) for Deposit transactions for Federal customers only; • ALC at the transaction level for Federal customers only; • Treasury Appropriation Fund Symbol (TAFS); • Data elements required in OMB 'Business Rules for Intragovernmental Transactions', (M-03-01); • Customer name; • Customer ID number; • Taxpayer Identification Number (TIN); • Customer addresses, i.e., physical, mailing, email and billing; • Contact name; • Contact telephone number; • Federal vs. Non-Federal indicator; • Six-digit Trading Partner code; • IRS 1099-C indicator (For non-Federal Account s Receivable needed in case of debt write-off); • Comment field; • Date of last update; • User ID of last update; • Order Type Indicator (i.e., walk up; phone; fax; electronic; mail); • Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account); • Amount received; • Date of each payment received; • Unfilled Customer Orders (for use when funds are received with a** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Remittance_Options _001 |

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| | | | **delay in filling the customer's order); • custodial or non-custodial; • Exchange or non-exchange; and • Date order filled.** | | | | |
| Remittance Options | 05.08.002 | C - Authoritative Source/Reference Updated | **To support Remittance Options, the Revenue System must provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Remittance_Options_002 |
| Remittance Options | 05.08.003 | D - Authoritative Source/Reference Deleted | DELETED: To support Remittance Options, the Revenue System should provide the capability to create and maintain a 'Personalized Page' that allows users to access and track program specific information including information on payment options, amounts due, payment history and laws mandating reason for and use of payment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Remittance_Options_003 |
| Cashier Function | 05.09.001 | C - Authoritative Source/Reference Updated | **To support the Cashier Function, the Revenue System must provide the capability to identify the TAFS for which the deposit is being made.** | Source: TFMVol1,Pt1,Ch2000, Sec2020; Source Date: 6/1/2011 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Cashier_Function_001 |

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| Cashier Function | 05.09.002 | C - Authoritative Source/Reference Updated | **To support the Cashier Function, the Revenue System must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.** | Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 1.1.5.3_Managing Revenues and Other Financing Sources_P | Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11. | Cashier_Function_002 |
| Cashier Function | 05.09.004 | C - Authoritative Source/Reference Updated | **To support the Cashier Function, the Revenue System must provide the capability to recognize and record cash donations as non-exchange revenue.** | Source: SFFAS7,48; Source Date: 4/1/1996 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Cashier_Function_004 |
| Cashier Function | 05.09.005 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cashier Function, the Revenue System must provide the capability to perform transaction cross-referencing in which a user can perform a query to locate the details of associated transactions in the processing 'chain (e.g., querying on a receivable would provide any associated cash receipts). | Source: ; Source Date: | Requirement not covered by TFM guidance | | Cashier_Function_005 |

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| Cashier Function | 05.09.006 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cashier Function, the Revenue System must provide the capability to track funds at various levels based on required elements of the accounting classification and project/program accounting structure. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cashier_Function_006 |
| Proprietary and Budgetary Accounting Functions | 05.10.001 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the United States Standard General Ledger (USSGL), the Revenue System must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others. • Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting). • For services, revenue should be recognized when the services are performed. • For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract. • For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the customer.** | Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Proprietary_And_Budgetary_Accounting_Functions_001 |

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| Proprietary and Budgetary Accounting Functions | 05.10.002 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.** | Source: SFFAS7,38; Source Date: 4/1/1996Source: SFFAS7,39; Source Date: 4/1/1996Source: SFFAS7,37; Source Date: 4/1/1996 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Proprietary_And_Budgetary_Accounting_Functions_002 |
| Proprietary and Budgetary Accounting Functions | 05.10.003 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.** | Source: SFFAS7,240; Source Date: 4/1/1996Source: SFFAS7,241; Source Date: 4/1/1996 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Proprietary_And_Budgetary_Accounting_Functions_003 |

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| Proprietary and Budgetary Accounting Functions | 05.10.004 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.** | Source: SFFAS7,16; Source Date: 4/1/1996Source: SFFAS7,17; Source Date: 4/1/1996 | 1.1.5.2_Managing Revenues and Other Financing Sources_P | Determine revenue classification (for example, exchange, nonexchange, and other financing sourcing) and value as specified in the FASAB Handbook. | Proprietary_And_Budgetary_Accounting_Functions_004 |
| Proprietary and Budgetary Accounting Functions | 05.10.006 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System shall measure taxes and duties on the cash basis, and the cash basis amount(s) shall be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest shall be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the 'accrual adjustment' necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.** | Source: SFFAS7,49; Source Date: 4/1/1996 | 1.1.5.3_Managing Revenues and Other Financing Sources_P | Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11. | Proprietary_And_Budgetary_Accounting_Functions_006 |

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| Proprietary and Budgetary Accounting Functions | 05.10.007 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-exchange revenue, the following must be disclosed: • Basis of Accounting; • Factors affecting the ability to collect (e.g., non-voluntary collections are more difficult than donated ones); • Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved; • Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts; • Cumulative cash collections and refunds by year and type.** | Source: SFFAS7,64; Source Date: 4/1/1996Source: SFFAS7,65; Source Date: 4/1/1996 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Proprietary_And_Budgetary_Accounting_Functions_007 |

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| Proprietary and Budgetary Accounting Functions | 05.10.008 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.** | Source: SFFAS7,60; Source Date: 4/1/1996 | 1.1.5.3_Managing Revenues and Other Financing Sources_P | Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11. | Proprietary_And_Budgetary_Accounting_Functions_008 |
| Proprietary and Budgetary Accounting Functions | 05.10.009 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for fines and penalties - the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.** | Source: SFFAS7,61; Source Date: 4/1/1996 | 1.1.5.3_Managing Revenues and Other Financing Sources_P | Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11. | Proprietary_And_Budgetary_Accounting_Functions_009 |

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| Proprietary and Budgetary Accounting Functions | 05.10.010 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.** | Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Proprietary_And_Budgetary_Accounting_Functions_010 |
| Proprietary and Budgetary Accounting Functions | 05.10.011 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the Revenue System either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.** | Source: SFFAS7,37; Source Date: 4/1/1996 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Proprietary_And_Budgetary_Accounting_Functions_011 |

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| Proprietary and Budgetary Accounting Functions | 05.10.013 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must establish interface with core system for updates of advances from accounts in the core system, as well as related billings and accounts receivable data. The Revenue System must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.** | Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011Source: SFFAS7,37; Source Date: 4/1/1996 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Proprietary_And_Budgetary_Accounting_Functions_013 |
| Proprietary and Budgetary Accounting Functions | 05.10.014 | C - Authoritative Source/Reference Updated | **To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.** | Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011Source: SFFAS7,37; Source Date: 4/1/1996 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Proprietary_And_Budgetary_Accounting_Functions_014 |

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| Deposit Account Function | 05.11.001 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to create a new deposit account (escrow account) to record account history and activity.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_001 |
| Deposit Account Function | 05.11.002 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_002 |

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| Deposit Account Function | 05.11.003 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_003 |
| Deposit Account Function | 05.11.004 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_004 |

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| Deposit Account Function | 05.11.006 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_006 |
| Deposit Account Function | 05.11.007 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_007 |

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| Deposit Account Function | 05.11.008 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the Revenue System must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges shall be automatically assigned by the system.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_008 |
| Transaction Validation | 05.12.001 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the Revenue System must provide the capability to comply with USSGL posting rules and update appropriate documents and any related tables, when accounting transactions are recorded in a subsidiary ledger within the Revenue System. Use standard transactions when recording accounting events.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_AR_Transaction_Validation_001 |

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| Transaction Validation | 05.12.004 | D - Authoritative Source/Reference Deleted | DELETED: To support the Transaction Validation activity, the Revenue System must provide the capability to enable users to selectively require, omit, or set a default value for individual accounting classification elements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Transaction_Validation_004 |
| Transaction Validation | 05.12.006 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the Revenue System must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).** | Source: SFFAS7,210; Source Date: 4/1/1996Source: SFFAS7,211; Source Date: 4/1/1996 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_AR_Transaction_Validation_006 |
| Transaction Validation | 05.12.010 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the Revenue System must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Revenue_AR_Transaction_Validation_010 |

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| Transaction Validation | 05.12.020 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the Revenue System must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.** | Source: FFMSR,2.2.5; Source Date: 10/1/2013 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Revenue_AR_Transaction_Validation_020 |
| Transaction Validation | 05.12.023 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the Revenue System must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.** | Source: DoDFMRVol5,Ch24,Sub2402; Source Date: 3/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Revenue_AR_Transaction_Validation_023 |
| Transaction Validation | 05.12.026 | D - Authoritative Source/Reference Deleted | DELETED: To support the Transaction Validation activity, the Revenue System should provide the capability to allow the user to relate memorandum accounts with budgetary and proprietary accounts in the definition of a standard transaction. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Transaction_Validation_026 |
| Transaction Validation | 05.12.029 | D - Not Supported by a Correct Source/Reference | DELETED: The system shall provide the capability to identify a Pre-Validation Identification (ID) cited on each non-Supply and Receivable Transaction-By-Others (TBO) transaction to match against the Pre-Validation ID referenced in the Accrued Expenditures Unpaid record. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Transaction_Validation_029 |

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| Revenue Recognition | 05.13.001 | C - Authoritative Source/Reference Updated | **To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).** | Source: SFFAS7,41; Source Date: 4/1/1996 | 1.1.5.3_Managing Revenues and Other Financing Sources_P | Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11. | Revenue_Recognition_001 |
| Revenue Recognition | 05.13.002 | C - Authoritative Source/Reference Updated | **To support the Revenue Recognition function, the Revenue System must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.** | Source: SFFAS7,41; Source Date: 4/1/1996 | 1.1.5.3_Managing Revenues and Other Financing Sources_P | Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11. | Revenue_Recognition_002 |
| Revenue Recognition | 05.13.003 | C - Authoritative Source/Reference Updated | **To support the Revenue Recognition function, the Revenue System must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_Recognition_003 |

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| Revenue Recognition | 05.13.004 | C - Authoritative Source/Reference Updated | **To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_Recognition_004 |
| Revenue Recognition | 05.13.005 | C - Authoritative Source/Reference Updated | **To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_Recognition_005 |

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| Revenue Recognition | 05.13.006 | C - Authoritative Source/Reference Updated | **To support the Revenue Recognition function, the Revenue System must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.4_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_Recognition_006 |
| Revenue Estimation | 05.14.001 | D - Authoritative Source/Reference Deleted | DELETED: To support Revenue Estimation, the Revenue System must provide the capability to support the export of historical data for use in revenue forecasting. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_Estimation_001 |
| Revenue Estimation | 05.14.002 | C - Authoritative Source/Reference Updated | **To support Revenue Estimation, the Revenue System must provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Revenue_Estimation_002 |

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| Revenue Estimation | 05.14.003 | C - Authoritative Source/Reference Updated | **To support Revenue Estimation, the Revenue System must provide the capability to establish a baseline of revenue collections in comparison to potential revenue.** | Source: FFMSR,1.1.5; Source Date: 10/1/2013 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Revenue_Estimation_003 |
| Automated Reconciliation | 05.15.002 | C - Authoritative Source/Reference Updated | **To support the Automated Reconciliation function, the Revenue System must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, Standard General Ledger (SGL) accounts or pro-forma.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Revenue_AR_Automated_Reconciliation_002 |
| Performance Measurement | 05.16.001 | C - Authoritative Source/Reference Updated | **To support the Performance Measurement function, the Revenue System must provide the capability to meet Government Performance and Results Act (GPRA) requirements and link to an agency's strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.** | Source: OMBCIRA-129,IV; Source Date: 1/1/2013 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_AR_Performance_Measurement_001 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Performance Measurement | 05.16.002 | D - Authoritative Source/Reference Deleted | DELETED: To support the Performance Measurement function, the Revenue System must provide the capability to perform trend analyses across periods and fiscal years. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Performance_Measurement_002 |
| Performance Measurement | 05.16.003 | D - Authoritative Source/Reference Deleted | DELETED: To support the Performance Measurement function, the Revenue System should provide the capability to track actual performance against established standards and to calculate variances for both system users and organization. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Performance_Measurement_003 |
| Performance Measurement | 05.16.004 | D - Authoritative Source/Reference Deleted | DELETED: To support the Performance Measurement function, the Revenue System should provide the capability to collect cost information of performing collection activities. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Performance_Measurement_004 |
| Audit Trail | 05.17.004 | C - Authoritative Source/Reference Updated | **To support the Audit Trail function, the Revenue System must provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.** | Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Revenue_AR_Audit_Trail_004 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trail | 05.17.005 | C - Authoritative Source/Reference Updated | **To support the Audit Trail function, the Revenue System must provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.** | Source: DoDFMRVol4,Ch8,Sub0802; Source Date: 9/1/2011 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Revenue_AR_Audit_Trail_005 |
| On-Line Query Capability | 05.18.002 | D - Authoritative Source/Reference Deleted | DELETED: To support On-Line Query Capability, the Revenue System must provide the capability to report the amount totals by type of fee and date range. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Online_Query_Capability_002 |
| On-Line Query Capability | 05.18.003 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the Revenue System must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.** | Source: FFMSR,2.2.6; Source Date: 10/1/2013 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Revenue_AR_Online_Query_Capability_003 |
| On-Line Query Capability | 05.18.005 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account history by account number and date range.** | Source: FFMSR,2.2.6; Source Date: 10/1/2013 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_AR_Online_Query_Capability_005 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| On-Line Query Capability | 05.18.006 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the Revenue System must provide the capability to produce customer inquiry history by deposit account number or receivable number.** | Source: FFMSR,2.2.6; Source Date: 10/1/2013 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_AR_Online_Query_Capability_006 |
| On-Line Query Capability | 05.18.007 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account transactions in a monthly deposit account statement format for the each month.** | Source: FFMSR,2.2.6; Source Date: 10/1/2013 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_AR_Online_Query_Capability_007 |
| On-Line Query Capability | 05.18.008 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the Revenue System must provide the capability to provide deposit ticket (SF 215) and debit voucher (SF 5515) number or amount.** | Source: DoDFMRVol5,Ch24,Sub2404; Source Date: 3/1/2012 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Revenue_AR_Online_Query_Capability_008 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| On-Line Query Capability | 05.18.009 | D - Authoritative Source/Reference Deleted | DELETED: To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of account activity (billing, collection, and adjustment) by customer and receivable. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Online_Query_Capability_009 |
| On-Line Query Capability | 05.18.010 | D - Authoritative Source/Reference Deleted | DELETED: To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of miscellaneous cash receipts (applied to any Treasury fund symbol) by customer, when identified, and by accounting period. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Online_Query_Capability_010 |
| Ad-Hoc Query Capability | 05.19.010 | D - Authoritative Source/Reference Deleted | DELETED: To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to facilitate customer query and self-service capability subsequent to customer verification and clearance. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Adhoc_Query_Capability_010 |

| REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 05 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Interface Requirements | 05.21.001 | D - Authoritative Source/Reference Deleted | DELETED: To support Interface requirements, the Revenue System must provide the capability to produce reports and transmittable files to meet the relevant Application Program Interface specified by the core financial system. Interface information must include: • Cash refund information capturing who and why; • Receipt, collection, and billing information capturing what, when and what for; • Deposit information required by the National Automated Clearing House Association; • Receivable aging information; • Uncollectible receivables/bad debt information; • Balance of advances from others; • RA limits to make sure billings do not exceed the RA; and • Cost related to reimbursable work not directly recorded in the acquisition or cost systems. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Interface_Requirements_001 |
| Interface Requirements | 05.21.004 | D - Authoritative Source/Reference Deleted | DELETED: To support Interface requirements, the Revenue System must provide the capability to interface with Cost and Acquisition Systems to update cost data needed for services performed under a Reimbursable Agreement (RA). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Interface_Requirements_004 |

## ACRONYMS

| | |
|---|---|
| ALC | Agency Location Code |
| ARO | Accounts Receivable Office |
| CFR | Code of Federal Regulations |
| CNC | Currently Not Collectible |
| CVFR | Current Value of Funds Rate |
| DCIA | Debt Collection Improvement Act |
| DFAS | Defense Finance and Accounting Service |
| DMO | Debt Management Office |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DOJ | Department of Justice |
| DUNS | Data Universal Numbering System |
| EFT | Electronic Fund Transfer |
| FACTS | Federal Agencies' Centralized Trial-Balance System |
| FBWT | Fund Balance With Treasury |
| FFMIA | Federal Financial Management Improvement Act |
| FMS | Financial Management Service |
| GAO | General Accountability Office |
| GFRS | Government wide Financial Report System |
| GL | General Ledger |
| GOALS | Government Online Accounting Link System |
| GPRA | Government Performance and Results Act |
| ID | Identification |
| IPAC | Intra-governmental Payment and Collection |
| IRS | Internal Revenue Service |
| MICR | Magnetic Ink Character Recognition |
| NARA | National Archives and Records Administration |
| OMB | Office of Management and Budget |
| RA | Reimbursable Agreement |
| SFFAS | Statement of Federal Financial Accounting Standards |
| SR | System Requirements |
| TAS/TAFS l | Treasury Account Symbol/Treasury Appropriation Fund Symbo |
| TDO | Treasury Disbursing Office |
| TIN | Taxpayer Identification Number |

| | |
|---|---|
| TROR | Treasury Report on Receivables |
| USSGL | United States Standard General Ledger |

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 6 - Managerial Cost Accounting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **06.01.001** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **06.01.002** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **06.01.004** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **06.02.002** | **C - Authoritative Source/Reference Updated** | |
| **06.02.003** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **06.02.004** | **C - Authoritative Source/Reference Updated** | |
| **06.02.005** | **C - Authoritative Source/Reference Updated** | |
| **06.02.039** | **C - Authoritative Source/Reference Updated** | |
| **06.02.040** | **C - Authoritative Source/Reference Updated** | |
| **06.02.041** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

# VOLUME 6 - Managerial Cost Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 06.02.068 | C - Authoritative Source/Reference Updated | |
| 06.03.003 | C - Authoritative Source/Reference Updated | |
| 06.03.031 | C - Authoritative Source/Reference Updated | |
| 06.03.037 | A - New Based on Review of an Existing Authoritative source | |
| 06.04.002 | C - Authoritative Source/Reference Updated | |
| 06.04.003 | C - Authoritative Source/Reference Updated | |
| 06.04.007 | C - Authoritative Source/Reference Updated | |
| 06.04.008 | C - Authoritative Source/Reference Updated | |
| 06.04.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.04.019 | C - Authoritative Source/Reference Updated | |
| 06.04.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.04.021 | C - Authoritative Source/Reference Updated | |
| 06.04.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.05.001 | D - Duplicate Requirement Deleted | Duplicate of 06.05.016. |
| 06.05.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.05.007 | C - Authoritative Source/Reference Updated | |
| 06.05.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.05.016 | C - Authoritative Source/Reference Updated | |

| VOLUME 6 - Managerial Cost Accounting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 06.05.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.05.028 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.05.029 | C - Authoritative Source/Reference Updated | |
| 06.05.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.024 | C - Authoritative Source/Reference Updated | |
| 06.06.025 | C - Authoritative Source/Reference Updated | |
| 06.06.028 | C - Authoritative Source/Reference Updated | |
| 06.06.029 | C - Authoritative Source/Reference Updated | |
| 06.06.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 06.06.031 | C - Authoritative Source/Reference Updated | |
| 06.06.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the JFMIP and OFFM documents obsolete. |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

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

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, (The Blue Book) "Financial Management Systems Requirements Manual". This manual is a compilation of the Managerial Cost Accounting (MCA) specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Managerial Cost Accounting specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Managerial Cost Accounting specific financial management systems requirements for system and program managers' use in developing Managerial Cost Accounting functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements,

mandated by policy, for Managerial Cost Accounting (MCA) financial management systems. It is a compilation of Managerial Cost Accounting specific financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# MANAGERIAL COST ACCOUNTING INTRODUCTION

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

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

3. Cost accounting standards are published in SFFAS Number 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. In addition, DoD has established cost accounting requirements and processes in its Financial Management Regulation Volume 4. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 06.01.001 | D - Authoritative Source/Reference Deleted | DELETED: The system must support the Financial Information Classification Structure described in JFMIP FFMSR-8, Chapter II, and use the data classification structure described there. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_System_Admin_001 |
| System Administration | 06.01.002 | D - Authoritative Source/Reference Deleted | DELETED: The system shall have the capability to access the other systems' tables (or other data structures) that define codes in the data classification structure, rather than maintaining its own set of tables for these data elements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_System_Admin_002 |
| System Administration | 06.01.004 | D - Authoritative Source/Reference Deleted | DELETED: The system must allow authorized users to maintain data classification elements and use it for editing and reporting purposes. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_System_Admin_003 |
| System Administration | 06.01.006 | | The system must maintain rules for assigning costs to cost objects. The cost assignment rules maintenance process must support the costing methodologies, cost objects, and resources chosen by the agency for its use. The system is not required to support all of the costing methodologies that might be possible. | Source: SFFAS4,116; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_System_Admin_004 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 06.01.012 | | The system must require reporting entities to perform at least a certain minimum level of cost accounting and provide a basic amount of cost accounting information necessary to accomplish the many objectives associated with planning, decision making, and reporting. This minimum level includes collecting cost information by responsibility segments, measuring the Full Costing of outputs, Costing Methodology, providing information for Performance Measurement, Reporting Frequency, Integrating cost accounting and general financial accounting with both using the U.S. Standard General Ledger, providing the appropriate precision of information (it should be useful but not unnecessarily precise or refined), accommodating any of management's special cost information needs that may arise due to unusual or special situations or circumstances and documentation of all managerial cost accounting activities, processes, and procedures. | Source: SFFAS4,71; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_System_Admin_005 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Data Capture | 06.02.002 | C - Authoritative Source/Reference Updated | **The system must capture (or share with other systems) all data on costs needed to determine the costs of outputs and the total net cost of the entity's operations, with the appropriate disclosures of the components of net cost.** | Source: SFFAS4,89; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_001 |
| Data Capture | 06.02.003 | D - Authoritative Source/Reference Deleted | DELETED: The system must capture summary information on all costs from the core financial system and other systems of original entry for cost transactions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Data_Capture_002 |
| Data Capture | 06.02.004 | C - Authoritative Source/Reference Updated | **The system must allow for direct input of cost information by authorized users, with an appropriate audit trail, in order to capture costs that are not entered into any other system.** | Source: SFFAS4,70; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_003 |

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| Data Capture | 06.02.005 | C - Authoritative Source/Reference Updated | **The system must summarize costs that are entered directly into the system and send the summary for posting to the general ledger.** | Source: SFFAS4,41; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_004 |
| Data Capture | 06.02.010 | | The managerial cost accounting system shall have the capability to include all direct costs in the full cost of outputs. | Source: SFFAS4,90; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_006 |

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| Data Capture | 06.02.011 | | The system must assign indirect costs incurred, within a responsibility segment, to outputs on a cause-and-effect basis, if such an assignment is economically feasible, or through reasonable allocations. Costs of support services that a responsibility segment receives from other segments or entities should be directly traced or assigned to various segments that receive the support services. Any remaining amount then should then be assigned to outputs. | Source: SFFAS4,91; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_007 |

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| Data Capture | 06.02.012 | | The system must include the following cost elements (not all inclusive): • Costs of Employees' Benefits. • Costs of Public Assistance and Social Insurance Programs. • Costs related to Property, Plant and Equipment. • Non-production costs. | Source: SFFAS4,93; Source Date: 7/1/1995Source: SFFAS4,98; Source Date: 7/1/1995Source: SFFAS4,104; Source Date: 7/1/1995Source: SFFAS4,103; Source Date: 7/1/1995Source: SFFAS4,102; Source Date: 7/1/1995Source: SFFAS4,101; Source Date: 7/1/1995Source: SFFAS4,100; Source Date: 7/1/1995Source: SFFAS4,97; Source Date: 7/1/1995Source: SFFAS4,96; Source Date: 7/1/1995Source: SFFAS4,95; Source Date: 7/1/1995Source: SFFAS4,94; Source Date: 7/1/1995Source: SFFAS4,99; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_008 |

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| Data Capture | 06.02.013 | | The system must incorporate the cost of goods and services received from other entities (inter-entity costs) in the entity's full cost of goods and services. | Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012Source: SFFAS4,8; Source Date: 7/1/1995Source: SFFAS4,105; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_009 |
| Data Capture | 06.02.019 | | The system shall have the capability to classify accumulated costs by type of resource such as costs of employees, materials, capital, utilities, rent, etc. When appropriate and cost effective, information on quantitative units related to various cost categories should be maintained. | Source: SFFAS4,119; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_014 |

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| Data Capture | 06.02.022 | | The system must have the capability to distinguish between funded and unfunded costs. | Source: DoDFMRVol4,Ch20,Sub2001; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_016 |
| Data Capture | 06.02.023 | | The system must have the capability to include unallowable costs (unallowable cost is any cost which under the provisions of any pertinent law, regulation or contract, cannot be included in prices, cost reimbursements or settlements), if material and when directed by the Under Secretary of Defense (Comptroller), as a cost of operations. | Source: 48CFRVol7,Ch99,Pt9904,Sec9904.405-20; Source Date: 9/1/2011 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_017 |

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| Data Capture | 06.02.027 | | The system shall have the capability to maintain subsidiary accounts data in sufficient detail to comply with the management information requirements for each production and support department. | Source: DoDFMRVol4,Ch20,Sub2002; Source Date: 5/1/2010Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_022 |
| Data Capture | 06.02.028 | | The system must use job order numbers assigned, for each defined cost object, by the appropriate cost accounting department. | Source: SFFAS4,155; Source Date: 7/1/1995Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_023 |

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| Data Capture | 06.02.031 | | The system must have the capability to accumulate unfunded costs. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_060 |
| Data Capture | 06.02.032 | | The system must have the capability to account for the all production costs associated with producing a product. | Source: DoDFMRVol4,Ch20,Sub2004; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_061 |

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| Data Capture | 06.02.034 | | The system must have the capability to associate the outputs of a product by cost center. | Source: DoDFMRVol4,Ch21,Sub2103; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_025 |
| Data Capture | 06.02.035 | | The system shall have the capability to accumulate actual production costs in order for an user to measure the cost efficiency of cost centers. | Source: DoDFMRVol4,Ch21,Sub2103; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_026 |

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| Data Capture | 06.02.038 | | To support the managerial cost accounting process, the system shall provide a capability to classify an Operating Cost as a Direct Cost. | Source: SFFAS4,90; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_029 |
| Data Capture | 06.02.039 | C - Authoritative Source/Reference Updated | **To support the managerial cost accounting process, the system shall provide the capability to associate a Direct Cost with an Activity.** | Source: SFFAS4,90; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_030 |

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| Data Capture | 06.02.040 | C - Authoritative Source/Reference Updated | **To support the managerial cost accounting process, the system shall have the capability to classify cost objects based upon agency defined criteria.** | Source: SFFAS4,121; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_031 |
| Data Capture | 06.02.041 | D - Authoritative Source/Reference Deleted | DELETED: To support the managerial cost accounting process, the system shall provide the capability to associate costs with various programs, sub-agencies, commands, etc. based upon agency defined criteria. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Data_Capture_032 |
| Data Capture | 06.02.047 | | To support the managerial cost accounting process, the system shall have the capability to accumulate the full costs of cost objects. Full costs include direct costs, indirect cost allocations, implicit costs and unfunded costs. | Source: SFFAS4,91; Source Date: 7/1/1995 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_038 |

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| Data Capture | 06.02.049 | | The system shall have the capability to support activity-based costing methods. | Source: SFFAS4,149; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_040 |
| Data Capture | 06.02.054 | | To support the managerial cost accounting process, the system shall provide the capability to identity accumulated costs with reporting periods and cost objects. | Source: SFFAS4,126; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_045 |

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| Data Capture | 06.02.060 | | To support the managerial cost accounting process, the system shall provide the capability for an authorized user to associate a Direct Cost to a Project Number. | Source: SFFAS4,90; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_062 |
| Data Capture | 06.02.061 | | To support the managerial cost accounting process, the system shall provide the capability to associate an Indirect Cost to a group of Project Numbers. | Source: SFFAS4,91; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_051 |

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| Data Capture | 06.02.062 | | To support the managerial cost accounting process, the system shall provide the capability to associate an Overhead Cost to all Project Numbers. | Source: SFFAS4,54; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_052 |
| Data Capture | 06.02.063 | | To support the managerial cost accounting process, the system shall provide automated functionality to capture several types of data (i.e. units, exchange revenues, gains and losses). | Source: DoDFMRVol4,Ch16,Sub1601; Source Date: 6/1/2012 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_053 |

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| Data Capture | 06.02.064 | | To support the managerial cost accounting process, the system must provide the capability to use the accrual basis of accounting when recognizing costs. | Source: SFFAS4,60; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_054 |
| Data Capture | 06.02.065 | | To support the managerial cost accounting process, the system shall collect cost information and associate outputs by responsibility segment. | Source: SFFAS4,123; Source Date: 7/1/1995Source: SFFAS4,71; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_055 |

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| Data Capture | 06.02.066 | | To support the managerial cost accounting process, the system shall provide the capability to identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions (including the applicable portions of any related salaries and expense accounts identified with those activities). | Source: SFFAS4,89; Source Date: 7/1/1995Source: SFFAS4,90; Source Date: 7/1/1995Source: SFFAS4,91; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_056 |
| Data Capture | 06.02.067 | | To support the managerial cost accounting process, the system shall provide automated functionality to include imputed costs incurred by the reporting entity, but paid in total or in part by another entity, in the costs of program outputs. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Data_Capture_057 |

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| Data Capture | 06.02.068 | C - Authoritative Source/Reference Updated | **To support the managerial cost accounting process, the system shall have the capability to classify financial information by: a) Funding Center Identifier b) Cost Center Identifier c) Project Identifier d) Activity Identifier e) Work Order Number f) Cost Element Code** | Source: SFFAS4,71; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Data_Capture_058 |
| Cost Assignment | 06.03.002 | | To support the managerial cost accounting process, the system must have the capability to use one or more of the following costing methodologies: • Activity Based Costing (ABC) • Job Order Costing • Process Costing • Standard Costing. | Source: SFFAS4,147; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_001 |

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| Cost Assignment | 06.03.003 | C - Authoritative Source/Reference Updated | **If the cost assignment process affects the values of U.S. Standard General Ledger (USSGL) accounts, such as inventory or fixed asset accounts, the system must send a summarized impact of the cost assignments for posting to the general ledger for external reporting.** | Source: SFFAS4,71; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Assignment_002 |
| Cost Assignment | 06.03.004 | | The system must have the capability to assign costs of supporting services and intermediate products to the segments that receive the services and products. | Source: SFFAS4,122; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_003 |

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| Cost Assignment | 06.03.005 | | The system shall have the capability to include the following costs which are to be assigned to outputs: (a) direct and indirect costs incurred within the responsibility segment, (b) costs of other responsibility segments that are assigned to the segment, and (c) inter-entity costs recognized by the receiving entity and assigned to the segment. | Source: SFFAS4,123; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_004 |
| Cost Assignment | 06.03.006 | | When activities or outputs share resources, the system shall have the capability for a user to assign costs that can be traced to each of the activities or outputs directly to that activity or output. | Source: SFFAS4,139; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_005 |

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| Cost Assignment | 06.03.007 | | The system shall have the capability for an user to assign indirect common costs when activities or outputs share resources. Common costs shall be assigned to activities either on a cause-and-effect basis, if feasible, or through reasonable allocations. | Source: SFFAS4,140; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_006 |
| Cost Assignment | 06.03.013 | | The system shall assign the depreciable cost of tangible capital asset (or group of assets) to cost accounting periods in accordance with the following criteria: The depreciable cost of a tangible capital asset shall be its capitalized cost less its estimated residual value. The estimated service life of a tangible capital asset (or group of assets) shall be used to determine the cost accounting periods to which the depreciable cost will be assigned. | Source: SFFAS4,120; Source Date: 7/1/1995Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_Assignment_029 |

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| Cost Assignment | 06.03.014 | | The system shall allow an authorized user to allocate the annual depreciation cost of a tangible capital asset (or group of assets) to cost objectives for which it provides service in accordance with the following criteria: • Depreciation costs may be charged as a direct cost only if depreciation costs of all like assets used for similar purposes are charged in the same manner. • Depreciation costs charged to service or general and administration cost centers shall be included in the allocated costs of those centers. • Depreciation costs of capital assets used within a production cost center but which are not charged directly to a cost objective shall be included as an indirect cost of that center. | Source: SFFAS4,134; Source Date: 7/1/1995Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_030 |
| Cost Assignment | 06.03.015 | | The system shall allocate business unit General and Administrative (G&A) expenses to final cost objectives based on their beneficial or causal relationship. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_031 |

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| Cost Assignment | 06.03.016 | | The system shall have the capability to allocate the General and Administrative (G&A) expense pool of a business unit, for a cost accounting period, to final cost objectives of that cost accounting period by means of a cost input base representing the total activity of the business unit. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_032 |

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| Cost Assignment | 06.03.017 | | The system shall have the capability to allocate headquarters' expenses, received by a segment, to segment cost objectives as follows: •Expenses related to the management and administration of the receiving segment as a whole shall be included in the receiving segment's General and Administrative (G&A) expense pool. •Expenses related to the management and administration of specific activities of segments shall be allocated to the segment cost objectives in proportion to the beneficial or causal relationship between the cost objectives and the expenses, if such allocation is significant, in amount. When a beneficial or causal relationship for expenses is not identifiable with segment cost objectives, the expenses may be included in the General and Administrative (G&A) expense pool. | Source: DoDFMRVol4,Ch19,Sub1904; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_033 |

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| Cost Assignment | 06.03.019 | | The system shall have the capability to assign cost for deferred employee compensation. | Source: SFFAS4,95; Source Date: 7/1/1995Source: SFFAS4,96; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Assignment_034 |
| Cost Assignment | 06.03.020 | | The system shall have the capability to post work in process cost, for all open job order numbers, to the Work In Process-In House and Construction In Progress-In House accounts. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_035 |

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| Cost Assignment | 06.03.021 | | The system shall have the capability to add unfunded cost financed by other organizations or by prior appropriations to the shop rate charges and bill to non-DoD ordering activities. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Assignment_019 |
| Cost Assignment | 06.03.022 | | The system shall have the capability to allow an user to equitably prorate the general and administrative (G&A) expenses that are accumulated in the activities indirect cost centers and charged to customers by equitably prorating the expense to job orders. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Assignment_020 |

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| Cost Assignment | 06.03.023 | | The system shall have the capability to group business unit general and administrative (G&A) expenses in a separate indirect cost pool that shall be allocated only to final cost objectives. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_Assignment_028 |
| Cost Assignment | 06.03.030 | | To support the managerial cost accounting process, the system shall have the capability to calculate activity cost rates. | Source: SFFAS4,47; Source Date: 7/1/1995Source: SFFAS4,134; Source Date: 7/1/1995 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_Assignment_021 |
| Cost Assignment | 06.03.031 | C - Authoritative Source/Reference Updated | **To support the managerial cost accounting process, the system shall have the capability to calculate overhead rates.** | Source: SFFAS4,91; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_022 |

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| Cost Assignment | 06.03.032 | | To support the managerial cost accounting process, the system shall have the capability for the costs of program outputs to be included in the cost of services provided by other federal entities whether or not the providing entity is fully reimbursed. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_Assignment_023 |
| Cost Assignment | 06.03.033 | | To support the managerial cost accounting process, the accounting system shall allow an authorized user to maintain the cost assignment rules. | Source: SFFAS4,120; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Assignment_024 |
| Cost Assignment | 06.03.035 | | The system shall have the capability to calculate prices, fees, and user charges for reimbursable agreements and other purposes. | Source: SFFAS4,37; Source Date: 7/1/1995 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_Assignment_026 |

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| Cost Assignment | 06.03.036 | | To support the managerial cost accounting process, the system shall have the capability to transfer construction in progress to the appropriate asset account upon completion of the project. | Source: SFFAS6,34; Source Date: 6/1/1996 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Assignment_027 |
| Cost Assignment | 06.03.037 | A - New Based on Review of an Existing Authoritative source | **The system shall have the capability to transfer the appropriate amount from Work in Process-In-House and Construction in Progress accounts to the Cost of Goods Sold or applicable asset accounts when production departments complete a job order.** | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Assignment_036 |

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| Cost and Revenue Accumulation | 06.04.001 | | The system must send cost data to the appropriate system to calculate exchange revenue for goods or services made or produced to order under a contract. | Source: SFFAS7,36; Source Date: 4/1/1996 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_Accumulation_001 |
| Cost and Revenue Accumulation | 06.04.002 | C - Authoritative Source/Reference Updated | **The system must support accumulating costs from multiple sources for inventory and related property that has been acquired, is undergoing repair, or is in production (work-in-process).** | Source: SFFAS4,158; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_002 |

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| Cost and Revenue Accumulation | 06.04.003 | C - Authoritative Source/Reference Updated | **The system shall have the capability to provide accumulated costs, including applicable indirect costs, to the appropriate system for recording as the appropriate asset or expense type.** | Source: DoDFMRVol4,Ch21,Sub2102; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_Accumulation_003 |
| Cost and Revenue Accumulation | 06.04.007 | C - Authoritative Source/Reference Updated | **The system shall have the capability to calculate the full cost of property, plant and equipment (PP&E) under construction.** | Source: SFFAS4,89; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_004 |

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| Cost and Revenue Accumulation | 06.04.008 | C - Authoritative Source/Reference Updated | **The system shall have the capability to apply the completed project construction in progress cost to the appropriate asset account and transmit the information for asset valuation purposes.** | Source: SFFAS4,89; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_005 |
| Cost and Revenue Accumulation | 06.04.009 | | The system shall have the capability to recognize the cost of acquiring, improving, reconstructing, or renovating heritage assets, other than multi-use heritage assets, on the statement of net cost for the period in which the cost is incurred. The cost shall include all costs incurred during the period to bring the item to its current condition at its initial location. | Source: SFFAS6,61; Source Date: 6/1/1996Source: SFFAS4,103; Source Date: 7/1/1995Source: SFFAS16,8; Source Date: 7/1/1999Source: SFFAS8,80; Source Date: 6/1/1997Source: SFFAS6,69; Source Date: 6/1/1996Source: SFFAS8,77; Source Date: 6/1/1997 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_006 |

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| Cost and Revenue Accumulation | 06.04.010 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to record Stewardship Investment Cost (investment in human capital, research and development, and non-federal physical property), on an annual basis for stewardship reporting. This data must be maintained for a period of five years. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_And_Revenue_Accumulation_007 |
| Cost and Revenue Accumulation | 06.04.011 | | The system must have the capability to calculate actual shop rates from the cost obtained from the same database used to prepare general ledger control account entries. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_008 |
| Cost and Revenue Accumulation | 06.04.019 | C - Authoritative Source/Reference Updated | **The system shall have the capability to support cost management by accumulating costs in agency defined cost centers that are associated with agency-defined performance measures.** | Source: SFFAS4,88; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_009 |

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| Cost and Revenue Accumulation | 06.04.020 | D - Authoritative Source/Reference Deleted | DELETED: The system must have the capability to support cost management by accumulating numerically valued agency-defined output information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_And_Revenue_Accumulation_010 |
| Cost and Revenue Accumulation | 06.04.021 | C - Authoritative Source/Reference Updated | **The system must have the capability to support cost management by calculating the unit cost of outputs.** | Source: SFFAS4,158; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_011 |

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| Cost and Revenue Accumulation | 06.04.022 | | The system shall have the capability to allow an authorized user to select the appropriate costing methodologies to accumulate and assign cost to outputs. - Cost of resources consumed by responsibility segments should be accumulated by type of resource. - Outputs produced by responsibility segments should be accumulated and, if practicable, measured in units. - The full costs of resources that directly or indirectly contribute to the production of outputs should be assigned to outputs through cost methodologies or cost finding techniques that are most appropriate to the segment's operating environment and should be followed consistently. - The cost assignments should be performed using the following methods listed in the order of preference: (a) directly tracing costs wherever feasible and economically practicable, (b) assigning costs on a cause-and-effect basis, or allocating costs on a reasonable and consistent basis. | Source: DoDFMRVol4,Ch19,Sub1904; Source Date: 5/1/2010 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_020 |

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| Cost and Revenue Accumulation | 06.04.023 | | The system shall have the capability to incorporate the full costs of goods and services received from other entities. The entity providing the goods or services has the responsibility to provide the receiving entity with information on the full cost of such goods and services through either billing or other advice. Recognition of inter-entity costs that are not fully reimbursed is limited to material items that (1) are significant to the receiving entity, (2) form an integral or necessary part of the receiving entity's output, and (3) can be identified or matched to the receiving entity with reasonable precision. Broad and general support services provided by an entity to all or most other entities generally should not be recognized unless such services form a vital and integral part of the operations or output of the receiving entity. | Source: DoDFMRVol4,Ch19,Sub1904; Source Date: 5/1/2010 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_021 |

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| Cost and Revenue Accumulation | 06.04.024 | | To support the managerial cost accounting process, the system shall provide the capability to sum all Direct Costs by Activity. | Source: SFFAS4,7; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_Accumulation_012 |
| Cost and Revenue Accumulation | 06.04.025 | | To support the managerial cost accounting process, the system shall provide the capability to sum Fixed Cost by: - Activity - Command - Other agency criteria. | Source: SFFAS4,7; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_Accumulation_013 |

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|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cost and Revenue Accumulation | 06.04.026 | | To support the managerial cost accounting process, the system shall provide the capability to sum Variable Cost by: - Activity - Command - Other agency criteria. | Source: SFFAS4,7; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_ Accumulation_014 |
| Cost and Revenue Accumulation | 06.04.027 | | To support the managerial cost accounting process, the system shall provide the capability to sum Overhead Costs by: - Activity - Command - Other agency criteria. | Source: SFFAS4,7; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_ Accumulation_015 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost and Revenue Accumulation | 06.04.028 | | To support the managerial cost accounting process, the system shall provide the capability to sum Cost by Business Area and Mission. | Source: SFFAS4,7; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_Accumulation_016 |
| Cost and Revenue Accumulation | 06.04.029 | | To support the managerial cost accounting process, the system shall have the capability to support cost accumulation by work elements such as job order, activities, products, etc., and accept costs and other appropriate information from the cost accounting system. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_And_Revenue_Accumulation_017 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost and Revenue Accumulation | 06.04.030 | D - Authoritative Source/Reference Deleted | DELETED: To support the managerial cost accounting process, the system must have the capability to associate the reductions of balances such as inventories, prepaid expenses and advance payments with the appropriate cost objects as the balances are used or liquidated. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_And_Revenue_Accumulation_018 |
| Cost and Revenue Accumulation | 06.04.031 | | To support the managerial cost accounting process, the system must track accumulated costs and include the value of direct materials, direct labor, and overhead, where applicable for work-in-process. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_And_Revenue_Accumulation_019 |
| Cost Monitoring/Reporting | 06.05.001 | D - Duplicate Requirement Deleted | The managerial cost accounting system should be able to provide cost data needed to produce the Statement of Net Costs for the agency's financial statements | Source: ; Source Date: | | | Cost_Monitoring_And_Reporting_001 |
| Cost Monitoring/Reporting | 06.05.006 | D - Authoritative Source/Reference Deleted | DELETED: The system shall have the capability to support cost management by producing unit cost reports by output. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_Monitoring_And_Reporting_003 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.007 | C - Authoritative Source/Reference Updated | **The system shall have the capability to support cost management by producing project, job order and work order reports that show costs for a project from its inception up to the current date.** | Source: SFFAS4,207; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Monitoring_And_Reporting_004 |
| Cost Monitoring/Reporting | 06.05.008 | D - Authoritative Source/Reference Deleted | DELETED: The system shall have the capability to support cost management by producing contract reports showing the revenues and costs associated with each contract or customer order. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_Monitoring_And_Reporting_005 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.009 | | The system shall have the capability to report unassigned costs. A reporting entity and its responsibility segments may incur general management and administrative support costs that cannot be traced, assigned, or allocated to segments and their outputs. These costs would be designated as unassigned costs. | Source: SFFAS4,92; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_006 |
| Cost Monitoring/Reporting | 06.05.014 | | The system must have the capability to update the appropriate general ledger control accounts using standardized transactions to post entries reflecting consumption of supplies and labor, followed by entries reallocating expenses to 'in-process' accounts. | Source: DoDFMRVol4,Ch21,Sub2102; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_009 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.016 | C - Authoritative Source/Reference Updated | **The system shall have the capability to provide the cost data needed to produce the Statement of Net Costs for the agency's financial statements.** | Source: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_023 |
| Cost Monitoring/Reporting | 06.05.018 | | To support the managerial cost accounting process, the system shall provide the capability for an authorized user to extract Operating Costs for the current and prior fiscal years. | Source: SFFAS4,139; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_010 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.019 | | To support the managerial cost accounting process, the system shall provide the capability for an authorized user to extract Business Partner Cost (i.e. Transportation Working Capital Fund (TWCF) Capital Costs). | Source: SFFAS4,105; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_011 |
| Cost Monitoring/Reporting | 06.05.020 | D - Authoritative Source/Reference Deleted | DELETED: To support the managerial cost accounting process, the system shall have the capability for an authorized user to view all summed Cost totals. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_Monitoring_And_Reporting_012 |
| Cost Monitoring/Reporting | 06.05.021 | | To support the managerial cost accounting process, the system shall have the capability for an authorized user to update the Job Order Cost Accounting Report (i.e. work elements) by Business Area after a hard close. | Source: DoDFMRVol4,Ch20,Sub2003; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB handbook. | Cost_Monitoring_And_Reporting_013 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.022 | | To support the managerial cost accounting process, the system shall have the automated functionality to report costs separately for other government programs and those provided to the public. | Source: SFFAS4,109; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_014 |
| Cost Monitoring/Reporting | 06.05.023 | | To support the managerial cost accounting process, the system shall have the automated functionality to present earned revenue by category (i.e., 'intragovernmental' or 'with the public'). | Source: SFFAS4,82; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_015 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.024 | | To support the managerial cost accounting process, the system shall have the capability to report costs upon request, both before and after distribution of indirect costs. | Source: SFFAS4,5; Source Date: 7/1/1995 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_016 |
| Cost Monitoring/Reporting | 06.05.025 | | To support the managerial cost accounting process, the system shall have the capability to allow an authorized user to establish exception thresholds, perform cost analysis, and monitor trends and variances. | Source: SFFAS4,33; Source Date: 7/1/1995Source: DoDFMRVol4,Ch21,Sub2103; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Cost_Monitoring_And_Reporting_017 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.026 | | To support the managerial cost accounting process, the system shall display parts of net cost separately. | Source: SFFAS7,95; Source Date: 4/1/1996 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_018 |
| Cost Monitoring/Reporting | 06.05.028 | D - Authoritative Source/Reference Deleted | DELETED: To support the managerial cost accounting process, the system shall provide the capability to track current cost data against prior month and prior year-to-date cost data for any cost object. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_Monitoring_And_Reporting_020 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost Monitoring/Reporting | 06.05.029 | C - Authoritative Source/Reference Updated | **To support the managerial cost accounting process, the system shall provide the capability to generate information (such as income statements and status of funds reports) on costs and revenue associated with cost objects.** | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Cost_Monitoring_And_Reporting_021 |
| Cost Monitoring/Reporting | 06.05.030 | D - Authoritative Source/Reference Deleted | DELETED: The system shall have the capability to track progress of current cost data against pre-determined plans. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Cost_Monitoring_And_Reporting_024 |
| Core Financial System Requirements | 06.06.002 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to associate the purchase of fixed assets and inventory and the payment of advances with related cost objects so that subsequent expenditures are identified by cost object. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Core_System_Requirements_001 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Core Financial System Requirements | 06.06.003 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to define the following types of cost objects for accumulation, distribution and reporting purposes: Accounting classification elements, Specific customers, vendors, reimbursable agreements, contracts, Purchase Agreements (PAs), task orders, work orders, and grants, Government Performance and Results Act (GPRA) goals. | Source: ; Source Date: | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Core_System_Requirements_002 |
| Core Financial System Requirements | 06.06.007 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Reporting process, the Core financial system must provide automated functionality to generate Cost Object Income Statement. Parameters include any cost object and accounting period. Result is a report with revenue, direct cost, and indirect cost (overhead) by cost object. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Core_System_Requirements_003 |
| Core Financial System Requirements | 06.06.009 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Reporting process, the Core financial system must provide automated functionality to maintain an audit trail of transactions from their origin to the final cost object(s). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Core_System_Requirements_004 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Core Financial System Requirements | 06.06.013 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Distribution process, the Core financial system must provide automated functionality to perform multi-layer overhead distributions that are agency-defined (at least 3 levels of distribution) using multiple rates and fixed amount allocation methods. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Core_System_Requirements_005 |
| Core Financial System Requirements | 06.06.024 | C - Authoritative Source/Reference Updated | **To support the Cost Setup and Accumulation process, the system must provide automated functionality to accumulate the full cost of cost objects. Full costs include direct costs, indirect cost allocations, implicit costs (e.g., costs provided by other government agencies such as pension costs), and unfunded costs (e.g., annual leave costs).** | Source: SFFAS4,89; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Core_System_Requirements_006 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Core Financial System Requirements | 06.06.025 | C - Authoritative Source/Reference Updated | **To support the Cost Distribution process, the system must have the capability to record the distribution of the full cost of goods and services by cost object in the General Ledger.** | Source: DoDFMRVol4,Ch20,Sub2002; Source Date: 5/1/2010 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Managerial_Cost_Accounting_Core_System_Requirements_007 |
| Core Financial System Requirements | 06.06.028 | C - Authoritative Source/Reference Updated | **To support the Cost Setup and Accumulation process, the system must have the capability to accumulate non-financial data (e.g., units purchased, units sold) by cost object at the transaction level.** | Source: DoDFMRVol4,Ch19,Sub1902; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Core_System_Requirements_008 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Core Financial System Requirements | 06.06.029 | C - Authoritative Source/Reference Updated | **To support the Cost Distribution process, the system must provide automated functionality to capture United States Standard General Ledger (USSGL) attributes on cost distribution entries needed to prepare the Statement of Net Cost.** | Source: DoDFMRVol4,Ch19,Sub1904; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Core_System_Requirements_009 |
| Core Financial System Requirements | 06.06.030 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Reporting process, the Core financial system must provide automated functionality to generate the Comparative Income Statement by Cost Object. Parameters include cost object and accounting periods (month and year). Result is a report that compares month and year-to-date activity to prior month and prior year-to-date activity, by cost object. The report must list the following data: • Revenue • Direct expenses • Indirect expenses (overhead) • Total expenses • Net revenue/cost. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Core_System_Requirements_010 |

| MANAGERIAL COST ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 06 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Core Financial System Requirements | 06.06.031 | C - Authoritative Source/Reference Updated | **To support the Cost Setup and Accumulation process, the system must have the capability to accumulate costs and revenue by cost object.** | Source: SFFAS4,121; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Core_System_Requirements_011 |
| Core Financial System Requirements | 06.06.032 | D - Authoritative Source/Reference Deleted | DELETED: To support the Cost Distribution process, the Core financial system must provide automated functionality to re-distribute costs based on revised rates and allocation amounts. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Managerial_Cost_Accounting_Core_System_Requirements_013 |
| Core Financial System Requirements | 06.06.033 | | To support the managerial cost accounting process, the system shall have an integrated capability to receive or send the following cost elements and associated information: a) Funding Center Identifier b) Cost Center Identifier c) Project Identifier d) Activity Identifier e) Work Order Number f) Cost Element Code. | Source: DoDFMRVol4,Ch19,Sub1901; Source Date: 5/1/2010 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Managerial_Cost_Accounting_Core_System_Requirements_012 |

## ACRONYMS

| | |
|---|---|
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| FFMIA | Federal Financial Management Improvement Act |
| SFFAS | Statement of Federal Financial Accounting Standards |

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **07.01.005** | **C - Authoritative Source/Reference Updated** | |
| **07.01.006** | **C - Authoritative Source/Reference Updated** | |
| **07.01.012** | **C - Authoritative Source/Reference Updated** | |
| **07.01.014** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete.** |
| **07.01.024** | **D - Invalid Requirement** | **The requirement is too general. It is not testable.** |
| **07.01.025** | **C - Authoritative Source/Reference Updated** | |
| **07.01.026** | **C - Authoritative Source/Reference Updated** | |
| **07.01.031** | **C - Authoritative Source/Reference Updated** | |
| **07.01.033** | **C - Authoritative Source/Reference Updated** | |
| **07.01.036** | **D - Authoritative Source Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete.** |
| **07.01.039** | **C - Authoritative Source/Reference Updated** | |
| **07.01.041** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.01.042 | C - Authoritative Source/Reference Updated | |
| 07.01.047 | C - Authoritative Source/Reference Updated | |
| 07.01.048 | C - Authoritative Source/Reference Updated | |
| 07.01.049 | C - Authoritative Source/Reference Updated | |
| 07.01.050 | C - Authoritative Source/Reference Updated | |
| 07.01.052 | C - Authoritative Source/Reference Updated | |
| 07.01.053 | D - Duplicate Requirement Deleted | The functionality is covered by 07.01.52. |
| 07.01.054 | C - Authoritative Source/Reference Updated | |
| 07.01.055 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. |
| 07.01.056 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 07.01.057 | D - Duplicate Requirement Deleted | The functionality is covered by 07.08.018 and 07.08.019 |
| 07.01.058 | C - Authoritative Source/Reference Updated | |
| 07.01.059 | C - Authoritative Source/Reference Updated | |
| 07.01.060 | C - Authoritative Source/Reference Updated | |
| 07.01.061 | C - Authoritative Source/Reference Updated | |
| 07.01.062 | C - Authoritative Source/Reference Updated | |
| 07.01.063 | C - Authoritative Source/Reference Updated | |
| 07.01.064 | C - Authoritative Source/Reference Updated | |
| 07.01.065 | C - Authoritative Source/Reference Updated | |
| 07.01.066 | C - Authoritative Source/Reference Updated | |
| 07.01.067 | C - Authoritative Source/Reference Updated | |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.01.070 | C - Authoritative Source/Reference Updated | |
| 07.01.071 | C - Authoritative Source/Reference Updated | |
| 07.01.072 | D - Moved to Related Chapter | This requirement was moved to 07.06.099. |
| 07.01.073 | D - Moved to Related Chapter | This requirement was moved to 07.08.017. Requirement moved to better align with functional area |
| 07.01.076 | D - Duplicate Requirement Deleted | The capability is covered by 07.03.034. |
| 07.01.079 | C - Authoritative Source/Reference Updated | |
| 07.01.080 | C - Authoritative Source/Reference Updated | |
| 07.02.006 | D - Moved to Related Chapter | This requirement was moved to 07.08.018. |
| 07.02.013 | C - Authoritative Source/Reference Updated | |
| 07.02.020 | D - Duplicate Requirement Deleted | The functionality is covered by 07.05.007. |
| 07.02.021 | D - Moved to Related Chapter | This requirement was moved to 07.08.019. |
| 07.02.022 | D - Duplicate Requirement Deleted | The functionality is covered by 07.08.018. |
| 07.02.023 | C - Authoritative Source/Reference Updated | |
| 07.02.031 | D - Invalid Requirement | The requirement represents a criterion for system implementation/deployment rather than a functional requirement. |
| 07.03.002 | C - Authoritative Source/Reference Updated | |
| 07.03.007 | D - Duplicate Requirement Deleted | The capability is covered by 07.03.034. |
| 07.03.008 | C - Authoritative Source/Reference Updated | |
| 07.03.010 | C - Authoritative Source/Reference Updated | |
| 07.03.011 | C - Authoritative Source/Reference Updated | |
| 07.03.012 | C - Authoritative Source/Reference Updated | |
| 07.03.015 | C - Authoritative Source/Reference Updated | |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.03.030 | C - Verbiage Updated per Authoritative Source | The updated requirement is more inclusive than the previously released one that referred to medical emergencies only. |
| 07.03.031 | D - Duplicate Requirement Deleted | The capability is covered by 07.03.034. |
| 07.03.032 | C - Authoritative Source/Reference Updated | |
| 07.03.033 | C - Authoritative Source/Reference Updated | |
| 07.04.001 | C - Authoritative Source/Reference Updated | |
| 07.04.002 | D - Duplicate Requirement Deleted | The functionality is covered by 07.04.004. |
| 07.04.005 | D - Duplicate Requirement Deleted | The functionality is covered by 07.04.004 |
| 07.04.006 | C - Authoritative Source/Reference Updated | |
| 07.04.009 | C - Authoritative Source/Reference Updated | |
| 07.04.013 | C - Authoritative Source/Reference Updated | |
| 07.04.014 | D - Duplicate Requirement Deleted | The functionality is covered by 07.04.037. |
| 07.04.015 | C - Authoritative Source/Reference Updated | |
| 07.04.022 | C - Verbiage Updated per Authoritative Source | The updated requirement is more inclusive vs. the previously released one that concentrated on garnishments only. |
| 07.04.027 | C - Authoritative Source/Reference Updated | |
| 07.04.029 | C - Authoritative Source/Reference Updated | |
| 07.04.031 | C - Authoritative Source/Reference Updated | |
| 07.04.032 | D - Duplicate Requirement Deleted | The functionality is covered by 07.04.004. |
| 07.04.033 | D - Duplicate Requirement Deleted | The functionality is covered by 07.04.004. |
| 07.04.037 | A - Moved from Related Chapter | Moved from 07.06.090. |
| 07.05.001 | C - Authoritative Source/Reference Updated | |
| 07.05.004 | C - Authoritative Source/Reference Updated | |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.05.006 | C - Authoritative Source/Reference Updated | |
| 07.05.007 | C - Authoritative Source/Reference Updated | The updated requirement is more inclusive vs. the previously released one that concentrated on overtime only. |
| 07.05.008 | C - Authoritative Source/Reference Updated | In the updated requirement the phrase “retroactive adjustments” is taken out. |
| 07.05.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. |
| 07.05.014 | C - Verbiage Updated per Authoritative Source | |
| 07.05.023 | C - Authoritative Source/Reference Updated | |
| 07.05.024 | C - Authoritative Source/Reference Updated | |
| 07.05.025 | C - Authoritative Source/Reference Updated | |
| 07.05.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. |
| 07.05.027 | C - Authoritative Source/Reference Updated | |
| 07.05.029 | C - Verbiage Updated per Authoritative Source | |
| 07.05.030 | D - Other | This requirement is not applicable to Personnel Pay. |
| 07.06.001 | C - Authoritative Source/Reference Updated | |
| 07.06.009 | C - Authoritative Source/Reference Updated | |
| 07.06.010 | C - Authoritative Source/Reference Updated | |
| 07.06.013 | C - Authoritative Source/Reference Updated | |
| 07.06.014 | C - Authoritative Source/Reference Updated | The updated requirement specifies the secondary payment options. |
| 07.06.016 | C - Authoritative Source/Reference Updated | |
| 07.06.022 | C - Authoritative Source/Reference Updated | |
| 07.06.024 | D - Duplicate Requirement Deleted | The functionality is covered by 07.08.003 and 07.06.088. |
| 07.06.025 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.088. |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.06.026 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.068. |
| 07.06.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 07.06.031 | D - Duplicate Requirement Deleted | The functionality is covered by 07.05.001, 07.08.009, 07.08.012 and 07.08.013. |
| 07.06.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. The functionality is also partially covered by 07.06.080. |
| 07.06.036 | C - Authoritative Source/Reference Updated | |
| 07.06.037 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.098. |
| 07.06.040 | D - Duplicate Requirement Deleted | The functionality is covered by 07.08.010, 07.08.012 and 07.08.013. |
| 07.06.041 | C - Authoritative Source/Reference Updated | |
| 07.06.042 | D - Moved to Related Chapter | This requirement was moved to 07.08.015. Requirement moved to better align with functional area |
| 07.06.046 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 07.06.047 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.028. |
| 07.06.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. |
| 07.06.052 | C - Authoritative Source/Reference Updated | |
| 07.06.054 | C - Authoritative Source/Reference Updated | |
| 07.06.057 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.068 and 07.06.092. |
| 07.06.061 | C - Authoritative Source/Reference Updated | |
| 07.06.062 | C - Authoritative Source/Reference Updated | |
| 07.06.063 | C - Authoritative Source/Reference Updated | |
| 07.06.066 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.068 |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.06.067 | D - Duplicate Requirement Deleted | The functionalty is covered by 07.06.068. |
| 07.06.068 | C - Verbiage Updated per Authoritative Source | |
| 07.06.070 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 07.06.073 | D - Duplicate Requirement Deleted | The functionality is covered by 07.08.010 and 07.06.097. |
| 07.06.074 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 07.06.078 | C - Authoritative Source/Reference Updated | |
| 07.06.079 | C - Authoritative Source/Reference Updated | |
| 07.06.080 | D - Moved to Related Chapter | This requirement was moved to 07.08.016. Requirement moved to better align with functional area |
| 07.06.082 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.083. |
| 07.06.083 | C - Verbiage Updated per Authoritative Source | |
| 07.06.085 | D - Duplicate Requirement Deleted | The functionality is covered by 07.06.091. |
| 07.06.089 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. It is partiall covered by 07.06.080. |
| 07.06.090 | D - Moved to Related Chapter | This requirement was moved to 07.04.037. Requirement moved to better align with functional area |
| 07.06.094 | A - New Based on Review of an Existing Authoritative source | |
| 07.06.095 | A - New Based on Review of an Existing Authoritative source | |
| 07.06.096 | A - New Based on Review of an Existing Authoritative source | |
| 07.06.097 | A - New Based on Review of an Existing Authoritative source | |

| VOLUME 7 - Personnel Pay | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 07.06.098 | A - New Based on Review of an Existing Authoritative source | |
| 07.06.099 | A - Moved from Related Chapter | Moved from 07.01.072. |
| 07.08.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. |
| 07.08.006 | D - Duplicate Requirement Deleted | covered by 07.08.016. |
| 07.08.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP documents obsolete. |
| 07.08.009 | A - New Based on Review of an Existing Authoritative source | |
| 07.08.010 | A - New Based on Review of an Existing Authoritative source | |
| 07.08.011 | A - New Based on Review of an Existing Authoritative source | |
| 07.08.012 | A - New Based on Review of an Existing Authoritative source | |
| 07.08.013 | A - New Based on Review of an Existing Authoritative source | |
| 07.08.014 | A - New Based on Review of an Existing Authoritative source | |
| 07.08.015 | A - Moved from Related Chapter | Moved from 07.06.042 |
| 07.08.016 | A - Moved from Related Chapter | Moved from 07.06.080. |
| 07.08.017 | A - Moved from Related Chapter | Moved from 07.01.073. |
| 07.08.018 | A - Moved from Related Chapter | Moved from 07.02.006. |
| 07.08.019 | A - Moved from Related Chapter | Moved from 07.02.021. |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 07, Personnel Pay**

1. PURPOSE

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

b. The Blue Book establishes a base line for the DoD FM system requirements (further "system requirements"). It serves as a "roadmap" of system requirements grouped into major financial management functional areas and referenced to authoritative sources of their origins. The Blue Book is designed to assist FM system managers 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 the requirements contained in this volume and other volumes of the DFAS 7900.4-M shall enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the systems requirements for system and program managers' use in developing Payroll functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to Payroll systems and modules operated and maintained by DoD.

3. POLICY:

a. This Volume was created in support of DoD efforts to comply with mandates and provisions of Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996 (FFMIA). The FFMIA provides the basis for the development and implementation of financial systems (to include mixed systems) that provide reliable financial management

information. The intent of this Act is to provide standard guidance for Federal Agencies to follow in developing usable systems that support federal manager responsibilities to:

1. Provide reliable and timely financial information for managing current operations, Prepare financial statements and other required financial and budget reports, and
2. Account for their assets reliably, in order to protect them from loss, misappropriation, or destruction

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

Procedures are presented in this Volume of DFAS 7900.4-M as appropriate.

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# PERSONNEL PAY INTRODUCTION

1. Although DoD has been reducing the magnitude of its operations and the size of its workforce, it still employs over a half of a million civilians and over 2 million military personnel as well as pay over one million civilians. The Department's personnel (civilian and military) costs and benefits total tens of millions of dollars annually and represent a significant portion of the Department's operating expenses.

2. DoD payroll operations and systems must meet the following objectives:

1. Make timely and accurate payments to all those entitled to be paid, in compliance with appropriate statutes and regulations, with consideration being given to all authorized deductions from gross pay;
2. Account for and disposition of all authorized deductions from gross pay;
3. Control, retention, and disposition of all payroll related documents;
4. Prepare adequate and reliable payroll records to support managerial responsibilities; planning, preparing, executing, and reviewing the budget; and required internal and external reporting;
5. Support effective communication between employing activities and employees on payroll matters in addition to timely, accurate, and responsive customer service action to resolve payroll related inquiries from employees;
6. Control all phases of pay, leave, entitlements, and allowances;
7. Interface the payroll function with general ledger, cost accounting, and personnel functions, with provisions for reconciling common data elements in the payroll system and these interrelated systems;
8. Provide capability to query current, historical, and/or archived data;
9. Provide audit trails to permit the tracing of transactions through the payroll system as specified in Volume 1;
10. Comply with accounting system development criteria specified in Volume 1;
11. Comply with internal control requirements, including data security and prevention of data disclosure, as specified in Volume 1; and
12. Comply with DoD direction to standardize data elements to promote cross-functionality and integration efforts.

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

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.003 | | The human resources system must provide the capabilities to generate, approve, and process the full range of monetary and honorary awards for employees, and be flexible enough to tailor to individual agency needs. | Source: 5USC,PtIII,SubptC,Ch45,SubchI; Source Date: 8/1/2013Source: DoDFMRVol8,Ch3,Sub0311; Source Date: 4/1/2013Source: PPA,Ch29; Source Date: 10/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_001 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.005 | C - Authoritative Source/Reference Updated | **The human resources system must fully document the associated personnel actions with all regulatory required information such as legal authority and nature of action citations.** | Source: PPA,Ch1; Source Date: 10/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | HR_Data_Collection_Maintenance_And_Personnel_Processing_002 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.006 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems must process (with both current and future effective dates) the full range of individual and mass personnel actions such as appointments, reinstatements, transfers, promotions, separations, retirements, terminations, furloughs, change to lower grades, reassignments, pay changes (including locality and national adjustments, allowances, differentials, premium pay, movement between pay plans or schedules, and pay and grade retention), and details.** | Source: PPA,Ch1; Source Date: 10/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_003 |

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.009 | | The human resources and payroll systems must maintain individual retirement data, including service history and fiscal history for each employee. | Source: PPA,Ch30; Source Date: 10/1/2013Source: DoDFMRVol8,Ch4,Sub0403; Source Date: 9/1/2012Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | HR_Data_Collection_Maintenance_And_Personnel_Processing_004 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.010 | | The human resources and payroll systems must record and maintain for each employee information impacting payroll computations such as date of hire, service computation date, retirement service date, severance pay date, Civil Service Retirement System, Federal Employees Retirement System, Federal Employee Group Life Insurance and Thrift Savings Plan eligibility dates, Federal Employee Health Benefits enrollment date, step increase, prior military service information, etc. | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_005 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.012 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems must enable managers and human resources staff to track past, current and pending personnel actions.** | Source: PPA,Ch3; Source Date: 10/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | HR_Data_Collection_Maintenance_And_Personnel_Processing_007 |

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.014 | D - Authoritative Source/Reference Deleted | DELETED: The human resources and payroll system must provide a capability to generate a Monthly Report of Federal Civilian Employment(SF 113-A) and the Monthly Full-Time Equivalent/Work-Year Civilian Employment Report (SF 113-G) for the Office of Personnel Management (OPM). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_008 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.024 | D - Invalid Requirement | DELETED The human resources system must be able to provide organizational decision support for managers that will simplify their organization and position design decisions (e.g., Budget and Full Time Equivalent (FTE) management, activity based costing, work effort as related to performance measures and indicators). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_009 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.025 | C - Authoritative Source/Reference Updated | **The human resources system must enable managers to initiate the full range of recruitment-based actions (e.g., internal and external recruitment actions, reassignment actions, details) and flow these actions to the appropriate individuals and offices for approvals and processing.** | Source: 5CFR,ChI,SubchB,Pt330; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_010 |

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.026 | C - Authoritative Source/Reference Updated | **The human resources system using position-based requirements must provide the capability to generate documentation needed to complete the recruitment process. This includes preparation of vacancy announcements, which contain specific selection criteria (e.g., knowledges, skills and abilities (KSAs) and comptencies, and conditions of employment).** | Source: 5CFR,ChI,SubchB,Pt330; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_011 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.031 | C - Authoritative Source/Reference Updated | **The human resources system must support a full identification of position requirements. For example, managers should be able to annotate a position's unique requirements such as mobilization responsibilities, drug testing requirements, position sensitivity, financial disclosure obligations, position-based skill and competency requirements, and a wide variety of other position-based requirements that emerge and change over time.** | Source: JFMIPSR-99-5,pg12; Source Date: 4/1/1999Source: 5CFR,ChI,SubchB,Pt338; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_013 |

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.033 | C - Authoritative Source/Reference Updated | **The human resources system must automatically generate documents that facilitate related human resources activities (e.g., promotion, recruitment, performance management, and training development).** | Source: 5USC,PtIII,SubptI,Ch95,Sec9508; Source Date: 8/1/2013Source: PPA,Ch1; Source Date: 10/1/2013Source: PPA,Ch14; Source Date: 10/1/2013Source: 5USC,PtIII,SubptC,Ch41; Source Date: 8/1/2013Source: 5USC,PtIII,SubptB,Ch33,SubchVIII,Sec3393; Source Date: 8/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | HR_Data_Collection_Maintenance_And_Personnel_Processing_014 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.036 | D - Authoritative Source Deleted | DELETED: The human resources system should allow managers to structure organizations under their control and quickly develop classification documents through the use of standard position descriptions or generation of a new classification determination through the use of expert or decision support systems as appropriate to their requirement. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_015 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.039 | C - Authoritative Source/Reference Updated | **The personnel system must automatically generate personnel action reminders that will prompt management decisions on such actions as within-grade-increase, completion of probationary period and temporary appointments, and any similar time-sensitive actions. It also should enable on-line approval or disapproval of such recurring actions.** | Source: PPA,Ch3; Source Date: 10/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_016 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.041 | D - Authoritative Source/Reference Deleted | DELETED: The human resources and payroll systems must provide for transfers for separating or transferring employees with the next regular payroll. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_018 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.042 | C - Authoritative Source/Reference Updated | **The human resources system must process management and employee requested personal actions. In support of such capability the system shall generate an SF-50. Also included in this process are those actions ancillary to employment, such as requesting security investigations, arranging physical examinations and identifying drug testing requirements, requesting and providing SF-75 information, and the administration of the in-processing activities.** | Source: PPA,Ch3; Source Date: 10/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_019 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.047 | C - Authoritative Source/Reference Updated | **The human resources system must provide the capability to process reduction in force actions including the determination of retention rights, issuance of notices, and generation of required documentation and must generate retention records for a required documentation.** | Source: 5CFR,ChI,SubchB,Pt351; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_020 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.048 | C - Authoritative Source/Reference Updated | **The human resources system shall have the capability to produce position-embedded performance criteria necessary to generate individual performance appraisal plans.** | Source: JFMIPSR-99-5,pg17; Source Date: 4/1/1999Source: 5USC,PtIII,SubptC,Ch43,SubchI,Sec4302; Source Date: 8/1/2013Source: 5CFR,ChI,SubchB,Pt430; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_021 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.049 | C - Authoritative Source/Reference Updated | **The human resource system must be sufficiently flexible to allow for multiple performance rating configuration and evaluation methods.** | Source: 5CFR,ChI,SubchB,Pt430; Source Date: 8/1/2012Source: JFMIPSR-99-5,pg17; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_022 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.050 | C - Authoritative Source/Reference Updated | **The human resources system must provide for electronic routing, completion, approval, and recording of the performance plan and resulting rating from management and human resources office.** | Source: 5CFR,ChI,SubchB,Pt430; Source Date: 8/1/2012Source: JFMIPSR-99-5,pg17; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_023 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.052 | C - Authoritative Source/Reference Updated | **The human resources system must provide the capability to record and track the full range of employee, management, or third party generated appeals and grievances. This includes events such as performance and conduct cases, Uniform Labor Practices, and Labor contract administration.** | Source: 5CFR,ChI,SubchB,Pt300; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_025 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.053 | D - Duplicate Requirement Deleted | DELETED: The human resources system tracking functionality must include for appeals and grievances cases such information as case nature, case date, case steps and resolution. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_026 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.054 | C - Authoritative Source/Reference Updated | **The human resources system must support the conversion of the paper based Official Personnel Folder (OPF) and its content to an electronic format. The system should provide an authorized user with an efficient and effective access to historical employment information stored in the electronic format.** | Source: PPA,Ch3; Source Date: 10/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | HR_Data_Collection_Maintenance_And_Personnel_Processing_027 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.055 | D - Authoritative Source/Reference Deleted | DELETE: The human resources system must preclude duplicate data entry by automatically accessing position and employee information already residing within the system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_028 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.056 | D - Authoritative Source/Reference Deleted | DELETED: The human resources system should facilitate full manager empowerment of delegated position classification authority. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_029 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.057 | D - Duplicate Requirement Deleted | The human resources system should provide a capability to account for total workforce utilization including costs of contractors, military members, and volunteers. | Source: ; Source Date: | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | HR_Data_Collection_Maintenance_And_Personnel_Processing_030 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.058 | C - Authoritative Source/Reference Updated | **The human resources system must have the flexibility to allow managers to electronically receive and act upon referral lists, resumes that contain appropriate candidates' qualification information, and fully take into account regulatory requirements.** | Source: 5CFR,ChI,SubchB,Pt330; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_031 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.059 | C - Authoritative Source/Reference Updated | **The human resources system must provide the capability to produce pertinent information in response to classification appeals.** | Source: 5CFR,ChI,SubchB,Pt511; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_032 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.060 | C - Authoritative Source/Reference Updated | **The human resources system must provide a means for applicants and employees to apply as either external or internal candidates for vacant positions.** | Source: 5CFR,ChI,SubchB,Pt720; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_033 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.061 | C - Authoritative Source/Reference Updated | **The human resources Benefit Administration system must have the capability to enable maximum employee access to self-service personnel benefits information and automated transaction processing so that employees may manage their own benefits.** | Source: 5USC,PtIII,SubptG,Ch87; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch89; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch84,SubchIII; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_034 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.062 | C - Authoritative Source/Reference Updated | **The human resources Benefits Administration systems coverage must include: - Federal Employees Health Benefits Life Event and Open Season Elections - Thrift Savings Plan Life Event and Open Seasons Elections - Federal Employees Group Life Insurance Life Event and Open Season Elections - Retirement Calculations for all categories of employees under all applicable retirement programs to the agency - Miscellaneous Changes (e.g., Address, name, emergency contact information) - Alternative data and processing entry points for individual with disabilities in compliance with the American Disability Act.** | Source: 5USC,PtIII,SubptG,Ch87; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch89; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch84,SubchIII; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_035 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.063 | C - Authoritative Source/Reference Updated | **In support of work force development, the human resources system must provide the capability to use position and personal data already residing within the system to facilitate on-line initiation of the full range of work force development activities. These activities include nomination, approval, enrollment, evaluation, and personnel record documentation.** | Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_036 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.064 | C - Authoritative Source/Reference Updated | **In support of work force development functions, the human resources system must record essential data relative to the cost and source of developmental activities and enable analysis of such activities to determine future budget needs and return on investment.** | Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | HR_Data_Collection_Maintenance_And_Personnel_Processing_037 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.065 | C - Authoritative Source/Reference Updated | **In support of employee development programs, the human resources system must support the planning, development, delivery of training and career development programs to meet agency and employee needs, and track completion of training by employees.** | Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_038 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.066 | C - Authoritative Source/Reference Updated | **In support of developing training budgets, the human resources system must support the preparation of financial projections and implementation of controls, which maximize the utilization of training funds.** | Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_039 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.067 | C - Authoritative Source/Reference Updated | **To evaluate development and training activities, the human resources system must support the evaluation of the effectiveness and quality of course design, program content, delivery methodology and instructional value.** | Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_040 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.068 | | The payroll system must use the SSN to identify all employees paid by the Department. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_011 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.069 | | The payroll system must restrict access to personnel, payroll, and disbursement records or data files to authorized personnel. | Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Human-Resources_Payroll_030 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.070 | C - Authoritative Source/Reference Updated | **The payroll system must provide employees and managers self-service capabilities in obtaining information pertinent to their needs. For example, employees should have access to their personal employment and earnings data and managers should have access to their organizational and subordinate work force non-personal data.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013Source: JFMIPSR-99-5,pg26; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_045 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.071 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems shall ensure that employee initiated transactions are authorized by law or regulation, are accurately effected and documented, and are confirmed in a timely manner to the employee.** | Source: JFMIPSR-99-5,pg16; Source Date: 4/1/1999Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_046 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.072 | D - Moved to Related Chapter | This requirement was moved to 07.06.099. | Source: ; Source Date: | | | |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.073 | D - Moved to Related Chapter | This requirement was moved to 07.08.017. | Source: ; Source Date: | | | |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.074 | | The personnel pay system must be compliant with all Privacy Act and personally identifiable information requirements. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 2.4.1.2_Securing Financial Management System Information_P | Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130. | HR_Data_Collection_Maintenance_And_Personnel_Processing_049 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.076 | D - Duplicate Requirement Deleted | DELETED: The payroll system shall provide the capability to process military leave for eligible employees on a fiscal year basis. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_041 |

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| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.077 | | The payroll system shall allow an employee who transfers from a Non-Appropriated Fund position to an Appropriated Fund position (or the reverse) to transfer all accumulated leave without limit, as long as the break in service does not exceed 3 days. | Source: DoDFMRVol8,Ch5,Sub0507; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_042 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.078 | | The payroll system shall entitle employees who are appointed to positions not limited to less than 90 days to annual leave earning upon completion of the first biweekly pay period. | Source: DoDFMRVol8,Ch5,Sub0502; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_043 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.079 | C - Authoritative Source/Reference Updated | **The human resources system must enable on-line approval or disapproval of various personnel actions.** | Source: PPA,Ch3; Source Date: 10/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | HR_Data_Collection_Maintenance_And_Personnel_Processing_017 |
| Human Resource Data Collection/Maintenance and Personnel Processing | 07.01.080 | C - Authoritative Source/Reference Updated | **The human resources system must have the capability to create, monitor, and maintain performance improvement plans.** | Source: 5CFR,ChI,SubchB,Pt430; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_024 |
| Time and Attendance Processing | 07.02.002 | | In the payroll system, approvals shall be made individually for each employee, and an approval-automated signature shall be provided for each time and attendance report. | Source: DoDFMRVol8,Ch2,Sub0204; Source Date: 6/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Time_And_Attendance_Processing_017 |

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| Time and Attendance Processing | 07.02.003 | | The payroll system must collect actual hours or days worked, and other pay related data, e.g., piecework, fee basis units/ dollars, and differentials for each employee. | Source: DoDFMRVol8,Ch2,Sub0202; Source Date: 6/1/2013Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_001 |
| Time and Attendance Processing | 07.02.004 | | The payroll system must collect work and leave hours based upon an established tour of duty, including alternative work schedule/flextime hour's information. This requires pre-approved or positive acknowledgement from the approving official that the employee worked the established tour and that time and attendance data is approved. | Source: DoDFMRVol8,Ch2,Sub0201; Source Date: 6/1/2013Source: DoDFMRVol8,Ch2,Sub0202; Source Date: 6/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Time_And_Attendance_Processing_002 |
| Time and Attendance Processing | 07.02.006 | D - Moved to Related Chapter | This requirement was moved to 07.08.018. | Source: ; Source Date: | | | |
| Time and Attendance Processing | 07.02.007 | | The payroll system must provide capabilities for the collection of time and attendance data on a pay period basis, e.g., daily, weekly, biweekly, semi-monthly, and/or monthly basis. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_004 |
| Time and Attendance Processing | 07.02.008 | | The payroll system must calculate and adjust weekly, biweekly, per pay period hours based on Fair Labor Standards Act (FLSA), Title 5, and other statutory and regulatory requirements. | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013Source: DoDFMRVol8,Ch1,Sub0101; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_005 |

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| Time and Attendance Processing | 07.02.009 | | The payroll system must accept time and attendance data through various processing modes e.g., automated time entry or internet. | Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_006 |
| Time and Attendance Processing | 07.02.010 | | The payroll system must support the correction of current and prior pay periods time and attendance records. | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_007 |
| Time and Attendance Processing | 07.02.012 | | The payroll system must provide the capability to capture time and attendance data in days, hours or fractions of hours. | Source: DoDFMRVol8,Ch2,Sub0202; Source Date: 6/1/2013Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999Source: DoDFMRVol8,Ch2,Sub0203; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_009 |
| Time and Attendance Processing | 07.02.013 | C - Authoritative Source/Reference Updated | **The payroll system must generate reports for time and attendance data.** | Source: DoDFMRVol8,Ch2,Sub0205; Source Date: 6/1/2013Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Time_And_Attendance_Processing_010 |

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| Time and Attendance Processing | 07.02.015 | | The payroll system must be able to receive electronic, or other appropriately documented, approvals of Time and Attendance data/records/documents from authorized approving officials. The system must be able to release this data for further system processing. | Source: DoDFMRVol8,Ch2,Sub0204; Source Date: 6/1/2013Source: DoDFMRVol8,Ch2,Sub0202; Source Date: 6/1/2013Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_011 |
| Time and Attendance Processing | 07.02.017 | | To support time and attendance processing, the payroll system shall provide a supervisor with the capability to approve the information in a computer file containing an employee attendance report, provided that the following data elements are itemized in the file: a) employee name and Social Security number; b) pay period number or dates; c) number of hours worked by day and in total; d) number of hours of premium work, by type, to which employee is entitled; e) number of credit hours and compensatory time earned; f) number of leave hours (by type), credit hours, and compensatory time used; g) dates leave is taken; h) any required supporting documentation for absences, e.g., court orders, Office of Personnel Management (OPM) Forms, or military orders; i) handwritten signature or automated approval code of an authorizing official; j) other information as may be required in support of operations. | Source: DoDFMRVol8,Ch2,Sub0204; Source Date: 6/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Time_And_Attendance_Processing_018 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Time and Attendance Processing | 07.02.020 | D - Duplicate Requirement Deleted | DELETED: The payroll system must determine premium pay entitlements based on schedule tour; actual hours worked and leave data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_012 |
| Time and Attendance Processing | 07.02.021 | D - Moved to Related Chapter | This requirement was moved to 07.08.019. | Source: ; Source Date: | | | |
| Time and Attendance Processing | 07.02.022 | D - Duplicate Requirement Deleted | DELETED: The payroll system must accumulate work units by cost object (e.g., organization and activity), and responsibility center and be provided to other systems performing cost accounting functions. | Source: ; Source Date: | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Time_And_Attendance_Processing_014 |
| Time and Attendance Processing | 07.02.023 | C - Authoritative Source/Reference Updated | **To support time and attendance processing, the payroll system must edit time and attendance (T&A) data at the earliest time to ensure that the data are complete, accurate, and in accordance with legal requirements.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Time_And_Attendance_Processing_015 |
| Time and Attendance Processing | 07.02.025 | | The Source Data Automation (SDA) system system shall provide time and attendance data to Defense Civilian Payroll System (DCPS) in a timely manner each pay period. | Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_026 |

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| Time and Attendance Processing | 07.02.026 | | The Source Data Automation (SDA) system shall have the capability to receive data from or transmit data to more than one Defense Civilian Payroll System (DCPS) civilian payroll office. | Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_016 |
| Time and Attendance Processing | 07.02.028 | | The Source Data Automation (SDA) system shall have the capability to support supervisory electronic certification of time and attendance, even if the major claimant/major command/Defense activity does not use this capability. | Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Human-Resources_Payroll_017 |
| Time and Attendance Processing | 07.02.029 | | The Source Data Automation (SDA) system must provide positive acknowledgment of accurate time and attendance data prior its submission for payroll processing. | Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Time_And_Attendance_Processing_020 |
| Time and Attendance Processing | 07.02.030 | | Standard Defense Civilian Payroll System (DCPS) time and attendance codes shall be used with the Source Data Automation (SDA) system software application. | Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_018 |
| Time and Attendance Processing | 07.02.031 | D - Invalid Requirement | DELETED: The Source Data Automation (SDA) system shall support at least 1,000 employees. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_027 |
| Time and Attendance Processing | 07.02.033 | | The payroll system shall have the capability to automatically post time and attendance data received from a module or sub-system tracking Time and Attendance data. | Source: DoDFMRVol8,Ch2,Sub0205; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Time_And_Attendance_Processing_016 |

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| Time and Attendance Processing | 07.02.034 | | The payroll system shall provide the capability for an employee to input COP (Continuation of Pay) for up to 45 days for disabling job-related traumatic injuries. | Source: DoDFMRVol8,Ch2,Sub0202; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_050 |
| Leave Processing | 07.03.002 | C - Authoritative Source/Reference Updated | **The payroll system must automatically convert leave taken in excess of available balance, based upon an established leave priority policy. When appropriate, provide for management review (e.g., to determine advance, leave without pay, or absence without leave).** | Source: DoDFMRVol8,Ch5,Sub0502; Source Date: 4/1/2013Source: DoDFMRVol8,Ch5,Sub0520; Source Date: 4/1/2013Source: DoDFMRVol8,Ch5,Sub0521; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_001 |
| Leave Processing | 07.03.003 | | For each pay period, the payroll system must accrue each type of leave to which an employee is entitled, including partial accruals and carryovers. Special accrual rules for employees using donated leave, etc., must be accommodated. | Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013Source: DoDFMRVol8,Ch5,Sub0529; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_022 |
| Leave Processing | 07.03.004 | | The payroll system must process variable leave accruals for part-time employees. The accruals shall be based on actual hours in a pay status. | Source: DoDFMRVol8,Ch7,Sub0702; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Leave_Processing_003 |
| Leave Processing | 07.03.005 | | The payroll system must determine compensatory time or credit hours to be forfeited or paid as appropriate based on predetermined elapsed time limits; maximum carry over limits; and maximum earning ceilings. | Source: DoDFMRVol8,Ch5,Sub0508; Source Date: 4/1/2013Source: DoDFMRVol8,Ch5,Sub0510; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_004 |

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| Leave Processing | 07.03.007 | D - Duplicate Requirement Deleted | DELETED: The payroll system must provide the capability to track and report pay associated with job-related injury time (continuation of pay (COP)). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Leave_Processing_006 |
| Leave Processing | 07.03.008 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to process reductions in the leave balances at the beginning of each calendar/leave year for any accumulated leave that exceeds statutory limits.** | Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_007 |
| Leave Processing | 07.03.009 | | The payroll system must process leave forfeiture and carryover for each employee. | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_008 |
| Leave Processing | 07.03.010 | C - Authoritative Source/Reference Updated | **The payroll systems must have the capability to modify leave accruals; and/ or balances for employees who change leave systems, or work schedules (i.e., full-time to part-time, etc.).** | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_009 |
| Leave Processing | 07.03.011 | C - Authoritative Source/Reference Updated | **The payroll system must process both current period and prior period leave transactions on an effective pay period basis.** | Source: DoDFMRVol8,Ch2,Sub0202; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_010 |

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| Leave Processing | 07.03.012 | C - Authoritative Source/Reference Updated | **The payroll system must provide capabilities to re-compute leave balances due to prior-period hour adjustments or retroactive entitlement changes for each period subsequent to the effective period of the change (leave, benefits and payments) in the following order: (1) retroactive entitlement changes and then (2) prior-period hour adjustments.** | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_011 |
| Leave Processing | 07.03.015 | C - Authoritative Source/Reference Updated | **The payroll system shall maintain leave records that show for each employee: 1) the rate of accrual for each type of leave, 2) the hours or days accrued and used by leave type, 3) hours or days advanced by leave type.** | Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_016 |
| Leave Processing | 07.03.017 | | The payroll system must process leave for each reported leave type at the end of each effective pay period. Process advances; accruals, and restored leave before usage are applied to the appropriate available balance. | Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_012 |

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| Leave Processing | 07.03.019 | | Upon termination of an employee from federal employment, the payroll system must offset the dollar amount of advanced leave balances (computed at the rate of pay in effect when the leave was taken) against the dollar amount of earnings for pay period of separation and any unused annual leave (based on the current pay rate) on termination of an employee from federal employement. Calculate indebtness for leave advances upon separation. Accomodate requests for waiver of collections for leave advances. | Source: DoDFMRVol8,Ch5,Sub0502; Source Date: 4/1/2013Source: DoDFMRVol8,Ch3,Sub0309; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Leave_Processing_013 |
| Leave Processing | 07.03.023 | | The payroll system shall not allow processing of court leave for intermittent employees. | Source: DoDFMRVol8,Ch5,Sub0513; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Leave_Processing_025 |
| Leave Processing | 07.03.024 | | The payroll system shall allow the substitution of court leave for annual leave if the employee is called for jury duty or witness service while on annual leave. | Source: DoDFMRVol8,Ch5,Sub0513; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_026 |
| Leave Processing | 07.03.025 | | The payroll system shall allow unused military leave up to 120 hours (15 days) to accumulate for subsequent use. | Source: DoDFMRVol8,Ch5,Sub0518; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_028 |
| Leave Processing | 07.03.026 | | The payroll system shall not allow processing of military leave for employees with temporary appointments of 1 year or less, or with intermittent work schedules. | Source: DoDFMRVol8,Ch5,Sub0518; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Leave_Processing_029 |

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| Leave Processing | 07.03.027 | | The payroll system shall allow a maximum of 240 hours (30 days) of military leave to be used in any fiscal year. | Source: DoDFMRVol8,Ch5,Sub0518; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Leave_Processing_030 |
| Leave Processing | 07.03.028 | | The payroll system shall provide the capability to advance sick leave to employees. | Source: DoDFMRVol8,Ch5,Sub0503; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_031 |
| Leave Processing | 07.03.030 | C - Verbiage Updated per Authoritative Source | **The payroll system shall provide the capability to process the transfer of annual leave from one employee to another employee who has personal or other family medical emergency and who has exhausted his/her own leave.** | Source: DoDFMRVol8,Ch5,Sub0506; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_024 |
| Leave Processing | 07.03.031 | D - Duplicate Requirement Deleted | DELETED: The payroll system shall provide the capability to process transactions accounting for home leave. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Leave_Processing_032 |
| Leave Processing | 07.03.032 | C - Authoritative Source/Reference Updated | **The payroll system must maintain detailed audit trail and control data that ensure that all reported leave hours have been processed accurately and that the hours used in pay calculations are correct.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013Source: DoDFMRVol8,Ch2,Sub0207; Source Date: 6/1/2013Source: DoDFMRVol8,Ch2,Sub0209; Source Date: 6/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Leave_Processing_005 |
| Leave Processing | 07.03.033 | C - Authoritative Source/Reference Updated | **The payroll system shall provide the capability to process leave accrual for special category employees, e.g., firefighters, etc.** | Source: DoDFMRVol8,Ch10,Sub1014; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Leave_Processing_014 |

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| Leave Processing | 07.03.034 | | The payroll system shall provide the capability to process and account for the following categories of leave: a) Annual leave; b) Sick leave; c) Family Medical Leave; d) Bone marrow or organ donor leave; e) Federal leave sharing programs; f) Non-appropriated fund transfer of leave under benefits portability program; g) Compensatory time; h) Holiday leave; i) Credit hours; j) Time off as an incentive award; k) Excused absence (Administrative Leave); l) Court leave and jury duty; m) Shore leave; n) Home leave; o) Funeral leave; p) Continuation of pay (COP) and office of worker's compensation program (OWC); q) Military leave; r) Furlough; s) Leave without pay (LWOP); t) Absence without leave (AWOL); u) Suspension. | Source: DoDFMRVol8,Ch5; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Leave_Processing_033 |
| Payroll Withholdings/Deductions Processing | 07.04.001 | C - Authoritative Source/Reference Updated | **The payroll system shall provide the capability to establish debts to be collected from an individual and provide this data to the accounting system for the establishment of receivables.** | Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Payroll_Withholdings_And_Deductions_Processing_001 |

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| Payroll Withholdings/Deductions Processing | 07.04.002 | D - Duplicate Requirement Deleted | DELETED: The human resources and payroll systems must provide for percentage computation of deductions that are subject to annual or regulatory limits (e.g., the current rate for federal taxes on supplement payments, Thrift Savings plans TSP contributions, and Social Security taxes). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_002 |
| Payroll Withholdings/Deductions Processing | 07.04.004 | | The payroll system must provide the capability to establish, calculate and process the following deductions types for each employee: (1) mandatory deductions (e.g., retirement, federal, state, local and FICA taxes); (2) voluntary deductions (e.g., state and local taxes for multiple taxing authorities, life insurance, health insurance, thrift savings deductions, allotments, bonds, and pre-tax deductions for transportation benefits); (3) involuntary deductions (e.g., IRS levies, garnishments, and administrative debt collections). | Source: DoDFMRVol8,Ch4,Sub0401; Source Date: 9/1/2012Source: DoDFMRVol8,Ch4,Sub0402; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_003 |
| Payroll Withholdings/Deductions Processing | 07.04.005 | D - Duplicate Requirement Deleted | DELETED: The human resources and payroll systems must provide the capability to handle deductions that apply to various pay periods and/or have specified limitations, e.g., garnishment pay-off amount. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_004 |

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| Payroll Withholdings/Deductions Processing | 07.04.006 | C - Authoritative Source/Reference Updated | **The payroll system must adjust taxable gross pay by deducting untaxed items (e.g., thrift saving deductions) and civil service retirement annuity offsets.** | Source: DoDFMRVol8,Ch11,Sub1103; Source Date: 9/1/2012Source: DoDFMRVol8,Ch11,Sub1104; Source Date: 9/1/2012Source: DoDFMRVol8,Ch11,Sub1110; Source Date: 9/1/2012Source: DoDFMRVol8,Ch10,Sub1003; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_005 |
| Payroll Withholdings/Deductions Processing | 07.04.008 | | The payroll system shall provide the capability to pro-rate when applicable insurance premium deductions. | Source: DoDFMRVol8,Ch11,Sub1106; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_006 |
| Payroll Withholdings/Deductions Processing | 07.04.009 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to establish and process accelerated deductions for employees paid an annual salary in less than one year (e.g., teachers).** | Source: DoDFMRVol8,Ch7,Sub0704; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_007 |
| Payroll Withholdings/Deductions Processing | 07.04.012 | | The payroll system must subtract deductions calculated in the order of precedence specified by Office of Personnel Management (OPM) or other laws and regulations, while ensuring that net pay is not negative. Follow appropriate rules for taking no deductions within a priority level or partial deductions, if allowed. | Source: DoDFMRVol8,Ch4,Sub0402; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_008 |

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| Payroll Withholdings/Deductions Processing | 07.04.013 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to process transactions accounting for purchase of the US Treasury savings bonds at the employee's request and establishing a payroll deduction in the form of an allotment on a biweekly basis.** | Source: DoDFMRVol8,Ch11,Sub1102; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_009 |
| Payroll Withholdings/Deductions Processing | 07.04.014 | D - Duplicate Requirement Deleted | DELETED: The payroll system must deduct some items in every pay period and others in selected pay periods only. e.g., discretionary allotments. | Source: JFMIPSR-99-5,pg23; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_010 |
| Payroll Withholdings/Deductions Processing | 07.04.015 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to offset the dollar amount of receivables owed the agency against earnings for pay period of separation or, if applicable, lump sum payments.** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Payroll_Withholdings_And_Deductions_Processing_011 |
| Payroll Withholdings/Deductions Processing | 07.04.022 | C - Verbiage Updated per Authoritative Source | **The payroll system must have edits to ensure that deductions do not exceed gross pay, as established by appropriate laws and regulations.** | Source: DoDFMRVol8,Ch4,Sub0402; Source Date: 9/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Withholdings_And_Deductions_Processing_015 |

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| Payroll Withholdings/Deductions Processing | 07.04.027 | C - Authoritative Source/Reference Updated | **The payroll systems must provide the capability to establish and compute the maximum variable deductions for levies, garnishments, and/or offsets based on appropriate limitations of each type of deduction.** | Source: DoDFMRVol8,Ch8,Sub0810; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_012 |
| Payroll Withholdings/Deductions Processing | 07.04.029 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems shall have the capability to process for an employee Within Grade Increase (WGI). The system shall have edits to ensure that leave without pay (LWOP), furloughs for retirement, Office of Workers Compensation Program (OWCP), education, and military purposes is separately designated and do not affect Within Grade Increase (WGI), etc.** | Source: DoDFMRVol8,Ch3,Sub0302; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_013 |
| Payroll Withholdings/Deductions Processing | 07.04.031 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems must electronically compare leave, benefits, and payments, for adjusted time and attendance data with prior period data and automatically compute differences.** | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_014 |
| Payroll Withholdings/Deductions Processing | 07.04.032 | D - Duplicate Requirement Deleted | DELETED: The system must automatically record amounts withheld each pay period on an employee's pay record. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_020 |
| Payroll Withholdings/Deductions Processing | 07.04.033 | D - Duplicate Requirement Deleted | DELETED: The payroll system must be able to deduct garnishments from an employee's pay. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_028 |

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| Payroll Withholdings/Deductions Processing | 07.04.034 | | The system shall provide the capability allowing to ensure that payroll deductions withheld from a Department of Defense (DoD) employee's pay can meet the following criteria: a) Contain sufficient information to properly establish the deduction; b) adequately documented and certified; c) paid to the appropriate recipient in the correct amount; d) based on a specific provision of law or court order. | Source: DoDFMRVol8,Ch4,Sub0401; Source Date: 9/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Withholdings_And_Deductions_Processing_018 |
| Payroll Withholdings/Deductions Processing | 07.04.035 | | The payroll system shall provide the capability to establish a debt to be collected from an individual for any unearned leave that was used, and then provide this data to the accounting system for the establishment of receivables. | Source: DoDFMRVol8,Ch7,Sub0702; Source Date: 8/1/2011Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013Source: DoDFMRVol8,Ch8,Sub0803; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Payroll_Withholdings_And_Deductions_Processing_019 |
| Payroll Withholdings/Deductions Processing | 07.04.036 | | The payroll system shall provide the capability to process transactions accounting for payroll deductions stated on the orders issued by the bankruptcy court. | Source: DoDFMRVol8,Ch8,Sub0811; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Withholdings_And_Deductions_Processing_020 |
| Payroll Withholdings/Deductions Processing | 07.04.037 | A - Moved from Related Chapter | **The payroll system shall provide the capability to establish and process for an employee mandatory and discretionary allotments.** | Source: DoDFMRVol8,Ch11,Sub1102; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_049 |

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| Computing Gross Pay | 07.05.001 | C - Authoritative Source/Reference Updated | **The payroll system must process both current period and prior period adjustments as an integral part of the payroll cycle.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013Source: DoDFMRVol8,Ch8,Sub0813; Source Date: 9/1/2012Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_001 |
| Computing Gross Pay | 07.05.004 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to compute and process pay for various types of employees, e.g., firefighters, law enforcement officers, emergency medical technicians, teachers, etc.** | Source: DoDFMRVol8,Ch1,Sub0101; Source Date: 5/1/2013Source: DoDFMRVol8,Ch10; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_002 |
| Computing Gross Pay | 07.05.005 | | The payroll system must (1) compute earnings amounts or rates for partial pay periods when entitlement dates do not coincide with the pay period's beginning and ending dates, and (2) process earnings adjustments on a begin-date/end-date basis. | Source: JFMIPSR-99-5,pg22; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_003 |
| Computing Gross Pay | 07.05.006 | C - Authoritative Source/Reference Updated | **The payroll system must calculate pay at the end of each period after properly authorized inputs have been received from the Time and Attendance Processing Function, and after personnel action processing is completed.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Computing_Gross_Pay_004 |

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| Computing Gross Pay | 07.05.007 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to establish and process the following types of the premium pay: overtime, night, and holiday pay for employees not in receipt of annual premium pay for standby duty, Sunday pay, annual premium pay for regularly scheduled standby duty, annual premium pay for administratively uncontrollable work, availability pay for LEOs, environmental pay for FWS employees, and hazard pay for GS employees.** | Source: DoDFMRVol8,Ch3,Sub0303; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_005 |
| Computing Gross Pay | 07.05.008 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems must have the capability to establish and process allowances, premiums and differentials as defined by law or regulation. These may be set dollar amounts or computed as a percentage of pay, applying caps or other limitations when applicable.** | Source: DoDFMRVol8,Ch3,Sub0305; Source Date: 4/1/2013Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013Source: DoDFMRVol8,Ch8,Sub0813; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_006 |
| Computing Gross Pay | 07.05.010 | D - Authoritative Source/Reference Deleted | DELETED: The payroll system must accommodate information requirements to support supplemental pay actions and recertified checks. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_007 |
| Computing Gross Pay | 07.05.012 | | The payroll system must have edits preventing a single lump-sum pay advance that exceeds three months' net pay for those employees authorized a permanent change of station (PCS) to a foreign area. | Source: DoDFMRVol8,Ch3,Sub0309; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Computing_Gross_Pay_019 |

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| Computing Gross Pay | 07.05.013 | | For repayment of salary advances, the payroll system shall facilitate repayments to be made by payroll deduction over a maximum of 26 pay periods. | Source: DoDFMRVol8,Ch3,Sub0309; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Human-Resources_Payroll_025 |
| Computing Gross Pay | 07.05.014 | C - Verbiage Updated per Authoritative Source | **The payroll system must provide the capability to process collection of pay advances from accrued pay, amount of retirement credit or other amounts due the employee from the government. When an employee separates or transfers, the outstanding balance of a payroll advance shall be due in full.** | Source: DoDFMRVol8,Ch3,Sub0309; Source Date: 4/1/2013 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Computing_Gross_Pay_020 |
| Computing Gross Pay | 07.05.015 | | On an exception basis, the payroll system shall provide the capability to process additional payments on an advance when circumstances warrant and the employee has not received the full amount of the maximum possible advance consistent with the employee's pay grade. | Source: DoDFMRVol8,Ch3,Sub0309; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_021 |
| Computing Gross Pay | 07.05.020 | | The payroll system must prohibit employees and service members engaged in civilian payroll functions from maintaining or servicing their own payroll and personnel records. | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Computing_Gross_Pay_022 |

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| Computing Gross Pay | 07.05.023 | C - Authoritative Source/Reference Updated | **To support pay processing, the payroll system must perform statutory limit and reasonableness tests on gross pay.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Computing_Gross_Pay_008 |
| Computing Gross Pay | 07.05.024 | C - Authoritative Source/Reference Updated | **The payroll system must compute gross pay as the sum of each rate of pay times the number of units related to it, minus retirement annuity offsets, if applicable, plus all appropriate allowances and/or other gross pay components.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013Source: DoDFMRVol8,Ch6,Sub0601; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_009 |
| Computing Gross Pay | 07.05.025 | C - Authoritative Source/Reference Updated | **The payroll system must classify and total deductions, subtract total deductions from gross pay, and apply formulas or utilize tables to determine employer contributions required for certain payroll taxes and benefits.** | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_010 |
| Computing Gross Pay | 07.05.026 | D - Authoritative Source/Reference Deleted | DELETED: The system must process and compute pay and deductions for multiple positions under different appointment authorities, and different pay, leave, and benefit entitlements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_011 |
| Computing Gross Pay | 07.05.027 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems must support retirement calculations for all categories of employees under all applicable retirement programs to the agency.** | Source: DoDFMRVol8,Ch4,Sub0403; Source Date: 9/1/2012Source: PPA,Ch30; Source Date: 10/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_012 |

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| Computing Gross Pay | 07.05.028 | | The payroll system shall provide the capability to ensure full continuity of pay for non-exempt employees (under Fair Labor Standards Act (FLSA) due to court leave for jury duty or witness service during their regularly scheduled tour of duty. | Source: DoDFMRVol8,Ch5,Sub0513; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_018 |
| Computing Gross Pay | 07.05.029 | C - Verbiage Updated per Authoritative Source | **The system shall provide the capability to process the payment to an employee of back pay, interest, and reasonable attorney fees for the purpose of making the employee financially whole (to the extent possible) after an unwarranted or unjustified personnel action.** | Source: DoDFMRVol8,Ch6,Sub0605; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_014 |
| Computing Gross Pay | 07.05.030 | D - Other | DELETED: The system shall provide automated functionality to make Fees, Licenses and Permits payments. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_015 |
| Computing Gross Pay | 07.05.031 | | The system shall provide automated functionality to make reimbursement payments to employees. | Source: DoDFMRVol8,Ch1,Sub0103; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_016 |
| Computing Gross Pay | 07.05.032 | | The payroll system shall provide the capability to compute and process lump-sum payments for accrued annual leave. | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013Source: DoDFMRVol8,Ch10,Sub1004; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Computing_Gross_Pay_017 |

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| Computing Gross Pay | 07.05.033 | | The payroll system shall provide a capability for payroll computations based on the following properly processed and authorized documents: A) SF 50s and other personnel documents, or similar documents; B) Certified copies of travel orders; C) Time-and-attendance reports, including any necessary supporting documents such as sign-in and sign-out registers or Office of Personnel Management (OPM) Form 71 (Request for Leave or Approved Absence); D) Authorizations or approvals of overtime and compensatory time worked. | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Computing_Gross_Pay_023 |
| Payroll Processing and Distribution | 07.06.001 | C - Authoritative Source/Reference Updated | **The human resources and payroll systems must provide the capability to process prior, current and future period pay actions, based on effective dates.** | Source: DoDFMRVol8,Ch11,Sub1103; Source Date: 9/1/2012Source: DoDFMRVol8,Ch11,Sub1107; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_001 |
| Payroll Processing and Distribution | 07.06.009 | C - Authoritative Source/Reference Updated | **The payroll system must support payroll adjustments and regular calculations that cross fiscal and/or calendar years.** | Source: DoDFMRVol8,Ch5,Sub0502; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_002 |

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| Payroll Processing and Distribution | 07.06.010 | C - Authoritative Source/Reference Updated | **The payroll system must record at a detail level each employee's gross pay, deductions, and net pay. This info/data can be used for producing Leave and Earning Statements (LES) and generation data files for other systems (personnel, disbursing, accounting, etc).** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Payroll_Processing_And_Distribution_003 |
| Payroll Processing and Distribution | 07.06.011 | | The human resources and payroll systems must allow employees to update personal information, at the employee's discretion, e.g., tax withholding information, savings bond information, electronic funds transfer information, allotments, etc. | Source: JFMIPSR-99-5,pg24; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_004 |
| Payroll Processing and Distribution | 07.06.013 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to establish and process payments for severance pay either in regular pay period intervals and amounts equal to that paid immediately before separation or as a lump-sum payment.** | Source: DoDFMRVol8,Ch3,Sub0308; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_005 |
| Payroll Processing and Distribution | 07.06.014 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to establish and process payroll payments by the following methods: electronic funds transfer (EFT), checks and cash. EFT is the primary method of payroll payments. Checks and cash payments can be used only if an employee has a properly approved waiver for EFT payments.** | Source: DoDFMRVol8,Ch1,Sub0103; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_006 |

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| Payroll Processing and Distribution | 07.06.016 | C - Authoritative Source/Reference Updated | **The payroll system must be able to generate payment of unpaid employee compensation to beneficiaries.** | Source: DoDFMRVol8,Ch1,Sub0105; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_007 |
| Payroll Processing and Distribution | 07.06.022 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to generate electronic and paper copies of employee Leave and Earning Statement (LES). The LES shall show gross pay, deductions, net pay, and employer contributions for the current pay period and cumulative totals for the current year. The LES shall reflect the accrued and used leave balances for the pay period and year-to-date values.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_008 |
| Payroll Processing and Distribution | 07.06.024 | D - Duplicate Requirement Deleted | DELETED: The payroll system must maintain data that is reconciled to pass to the Core Financial System and cost accounting modules to update Fund Balances with Treasury and other asset, expense, and liability accounts, appropriation accounts, and relevant cost centers for payroll, including employer contributions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_009 |
| Payroll Processing and Distribution | 07.06.025 | D - Duplicate Requirement Deleted | DELETED: The human resources and payroll systems must make information available to other functions to generate internal and external payroll reports not created directly in the Pay Processing function. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_010 |

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| Payroll Processing and Distribution | 07.06.026 | D - Duplicate Requirement Deleted | DELETED: The payroll system must maintain each pay record by the pay period in which it was calculated and by the pay period to which it applies (the effective pay period). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_011 |
| Payroll Processing and Distribution | 07.06.028 | | The payroll system must provide the capability to generate reports and vouchers necessary to recognize payroll expenses, establish related receivables, and authorize disbursement of all related payments. It must also produce supporting detail registers or subsidiary ledgers. | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Payroll_Processing_And_Distribution_012 |
| Payroll Processing and Distribution | 07.06.029 | D - Authoritative Source/Reference Deleted | DELETED: The human resources and payroll systems must produce managerial reports to facilitate monitoring of human resources costs, leave authorizations, and personnel actions by human resources/payroll staff members and by operational supervisors or managers. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_013 |
| Payroll Processing and Distribution | 07.06.031 | D - Duplicate Requirement Deleted | DELETED: The payroll system must provide for tax deduction reporting and reconciliation and correction processing. These functions should be available for each taxing authority. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_014 |
| Payroll Processing and Distribution | 07.06.032 | D - Authoritative Source/Reference Deleted | DELETED: The human resources and payroll systems must derive summary totals for earnings, deductions, contributions, and paid hours for internal control purposes and to facilitate reconciliation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_016 |

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| Payroll Processing and Distribution | 07.06.035 | | The payroll system must accommodate information requirements for accounting transactions for accruals of pay and benefits during the year. This process is to provide for accruing and reversing accounting information relative to pay and benefits on other than a monthly basis. | Source: DoDFMRVol4,Ch10,Sub1002; Source Date: 11/1/2011Source: SFFAS4,90; Source Date: 7/1/1995 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Payroll_Processing_And_Distribution_042 |
| Payroll Processing and Distribution | 07.06.036 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to process correcting accounting transactions for an employee for one or more past pay periods. The correction should also generate adjusting accounting transactions to reverse the improper charges and record the correct ones.** | Source: DoDFMRVol8,Ch8,Sub0813; Source Date: 9/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_018 |
| Payroll Processing and Distribution | 07.06.037 | D - Duplicate Requirement Deleted | DELETED: The human resources and payroll systems must notify agency human resources and payroll office staff of incorrect or missing data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_020 |
| Payroll Processing and Distribution | 07.06.040 | D - Duplicate Requirement Deleted | DELETED: The human resources and payroll systems must provide a report for health benefit deductions not taken (e.g., for an employee on leave without pay). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_021 |

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| Payroll Processing and Distribution | 07.06.041 | C - Authoritative Source/Reference Updated | **The payroll system must provide a report of employee debt, caused by prior-period adjustments or current-period computation, to be used in administrative collection.** | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Payroll_Processing_And_Distribution_022 |
| Payroll Processing and Distribution | 07.06.042 | D - Moved to Related Chapter | This requirement was moved to 07.08.015. | Source: ; Source Date: | | | |
| Payroll Processing and Distribution | 07.06.046 | D - Authoritative Source/Reference Deleted | DELETED: The human resources and payroll systems must generate reports at specific time intervals or upon request, including reports that span fiscal year, calendar years, or other time periods. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_024 |
| Payroll Processing and Distribution | 07.06.047 | D - Duplicate Requirement Deleted | DELETED: The payroll systems user outputs produced must include all vouchers and reports necessary to recognize payroll expenses and authorize related disbursements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_025 |
| Payroll Processing and Distribution | 07.06.051 | D - Authoritative Source/Reference Deleted | DELETED: The payroll system must provide system flexibility in accepting data from multiple media that recognizes the unique data input requirements of interface systems. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_026 |

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| Payroll Processing and Distribution | 07.06.052 | C - Authoritative Source/Reference Updated | **The payroll system must subject all transactions from interfacing systems to the standard payroll system edits, validations, and error-correction procedures.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_027 |
| Payroll Processing and Distribution | 07.06.054 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to receive and process applicable transactions coming in from other systems.** | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_028 |
| Payroll Processing and Distribution | 07.06.057 | D - Duplicate Requirement Deleted | DELETED: The human resources and payroll systems must provide system capability to allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external processing (e.g., retirement processing, general ledger posting, budget formulation, budget reconciliation, and budget execution). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_029 |
| Payroll Processing and Distribution | 07.06.061 | C - Authoritative Source/Reference Updated | **The payroll system must have a capability to capture the overtime rate in effect when compensatory time is earned by an employee for future pay out.** | Source: DoDFMRVol8,Ch1,Sub0105; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_030 |
| Payroll Processing and Distribution | 07.06.062 | C - Authoritative Source/Reference Updated | **The payroll system shall have the capability to process transactions supporting the Unemployment Compensation for Federal Employees (UCFE).** | Source: DoDFMRVol8,Ch6,Sub0601; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_031 |

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| Payroll Processing and Distribution | 07.06.063 | C - Authoritative Source/Reference Updated | **The payroll system must maintain data to support preparation of notifications of employee indebtedness, e.g. health benefits.** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_032 |
| Payroll Processing and Distribution | 07.06.066 | D - Duplicate Requirement Deleted | DELETED: To support reporting, reconciliation, and records retention, the system should maintain an employment history of the employee with the information comparable to that in the employee's Official Personnel Folder (OPF). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_033 |
| Payroll Processing and Distribution | 07.06.067 | D - Duplicate Requirement Deleted | DELETED: To support reporting, reconciliation, and records retention, the payroll system shall maintain a pay history showing gross pay by type, deductions by type, and net pay for each pay period. | Source: ; Source Date: | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_034 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Payroll Processing and Distribution | 07.06.068 | C - Verbiage Updated per Authoritative Source | **The payroll system must maintain for each employee history of pay records. The pay records must be supported by time and attendance and leave records. The pay record must contain all transaction information related to payments and deductions with an audit trail to the authorizing source document. The individual pay record must contain information on rates of pay pertaining to: 1. All earnings separately identified by type (e.g., overtime, night differential, danger pay); 2. All deductions separately identified by type (e.g., charity, union, Federal Employees Health Benefits (FEHB), Federal Employees Group Life Insurance (FEGLI)); 3. Subject-to amounts for computation of applicable deductions (e.g., subject-to Thrift Savings Plan (TSP); 4. Subject-to Old-Age, Survivors, and Disability Insurance and retirement; 5. All government contribution amounts separately identified by type (e.g., FEHB, basic FEGLI, TSP matching); and 6. Gross and net pay amounts.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Payroll_Processing_And_Distribution_035 |
| Payroll Processing and Distribution | 07.06.070 | D - Authoritative Source/Reference Deleted | DELETED: To support reporting, reconciliation, and records retention, the system must provide the capability to generate routine human resources and payroll reports that are prescribed by the functional users. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_037 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Payroll Processing and Distribution | 07.06.073 | D - Duplicate Requirement Deleted | DELETED: To support reporting, reconciliation, and records retention, the payroll system must provide disbursement voucher data for verification and certification of the payroll process. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_038 |
| Payroll Processing and Distribution | 07.06.074 | D - Authoritative Source/Reference Deleted | DELETED: To support reconciliation functions, the human resources and payroll systems must compile employee data related to health insurance enrollment for validations purposes. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_039 |
| Payroll Processing and Distribution | 07.06.078 | C - Authoritative Source/Reference Updated | **The system must provide the capability to maintain pay record history data from the current pay period, plus 26 previous pay periods for stateside employees and current plus 64 pay periods for teachers and employees overseas. The pay record history is used for research and retroactive processing. Year-to-date information must be maintained for the current and prior pay years. Disposition of pay records must be in accordance with the National Archives and Records Administration (NARA), General Records Schedule 2.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Payroll_Processing_And_Distribution_040 |
| Payroll Processing and Distribution | 07.06.079 | C - Authoritative Source/Reference Updated | **The payroll system must provide the capability to reconcile payroll data with personnel / human resources system to ensure accuracy, completeness, and data integrity.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_041 |
| Payroll Processing and Distribution | 07.06.080 | D - Moved to Related Chapter | This requirement was moved to 07.08.016. | Source: ; Source Date: | | | |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Payroll Processing and Distribution | 07.06.081 | | The Civilian Payroll System must provide capability to query current, historical, and/or archived data. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_048 |
| Payroll Processing and Distribution | 07.06.082 | D - Duplicate Requirement Deleted | DELETED: Supporting controls that ensure the timely, correct, complete, accurate, and properly authorized processing of payroll documents the system shall maintain a record of all changes made after records have been approved or certified. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_012 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Payroll Processing and Distribution | 07.06.083 | C - Verbiage Updated per Authoritative Source | **The payroll system must have controls allowing the timely, correct, complete, accurate, and properly authorized processing of payroll documents' corrections. An authorized official must approve through electronic signature corrections and other adjustments to data in official records, as follows: a. Records of all changes made after records have been approved or certified must be generated and maintained; b. Manual corrections to transactions or documents made after the documents have been approved or certified must be made in a way that does not obliterate the original entries. Corrections must be approved by a designated authorizing official; and c. Automated system changes to data must be made in such a way that an audit trail is maintained to show or provide reference to documents which show the original and new data and the authorization for the change. Such changes may be made only based on properly approved documents authorizing the changes.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_046 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Payroll Processing and Distribution | 07.06.084 | | The payroll system must provide audit trails for the detection and systematic correction of errors by enabling the system to trace or replicate transactions (including system-generated transactions) from the source to the resulting record or report, or from the record or report back to the source. | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Payroll_Processing_And_Distribution_047 |
| Payroll Processing and Distribution | 07.06.085 | D - Duplicate Requirement Deleted | DELETED: The Civilian Payroll System must store audit trail data in the standard human resources/payroll data files. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_045 |
| Payroll Processing and Distribution | 07.06.086 | | The payroll system shall provide timely and accurate payments to all those entitled to be paid, in compliance with appropriate statutes and regulations, with consideration being given to all authorized deductions from gross pay. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Human-Resources_Payroll_004 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Payroll Processing and Distribution | 07.06.087 | | The payroll system shall provide proper control, retention, and disposition of all payroll-related documents. All source documents that substantiate the employee's entitlement to compensation, leave, benefits, and authorize or support deductions, whether maintained in hardcopy or electronic format, shall be safeguarded from improper, unauthorized access or use. Disposition of payroll-related documents shall be in accordance with the NARA General Records Schedule 2. | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Human-Resources_Payroll_005 |
| Payroll Processing and Distribution | 07.06.088 | | The payroll system must have interfaces with general ledger, cost accounting, and personnel systems. The interfaces shall provide the capability to transfer and reconcile all necessary data elements between systems, and they should allow to identify discrepancies. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_007 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Payroll Processing and Distribution | 07.06.089 | D - Authoritative Source/Reference Deleted | DELETED: The payroll system must contain ad hoc reporting, and should also include data browsing tools with rapid-response, graphically-oriented, and user-friendly access to the system database. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_044 |
| Payroll Processing and Distribution | 07.06.090 | D - Moved to Related Chapter | This requirement was moved to 07.04.037. | Source: ; Source Date: | | | |
| Payroll Processing and Distribution | 07.06.091 | | The payroll system shall provide audit trails to permit the tracing of transactions through the system. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Human-Resources_Payroll_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Payroll Processing and Distribution | 07.06.092 | | The payroll system shall be integrated or interfaced with, and fully support, the accounting systems. The payroll system shall consist of detailed accounts and records that are kept as a subsidiary to, or support for, controlling or summary accounts in the general ledger of the accounting systems. The payroll system shall produce required obligation and accrual data needed by accounting systems. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Payroll_Processing_And_Distribution_050 |
| Payroll Processing and Distribution | 07.06.093 | | The payroll system shall provide a capability to support a computation and processing of payments for permanent, temporary, full-time, part-time, irregular, and special category employees. | Source: DoDFMRVol8,Ch1,Sub0101; Source Date: 5/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_051 |
| Payroll Processing and Distribution | 07.06.094 | A - New Based on Review of an Existing Authoritative source | **The system shall provide the capability to establish and process for an employee an advanced pay in accordance with applicable laws, policies and regulations.** | Source: DoDFMRVol8,Ch3,Sub0309; Source Date: 4/1/2013 | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_053 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Payroll Processing and Distribution | 07.06.095 | A - New Based on Review of an Existing Authoritative source | **The payroll system must provide the capability to establish and maintain appropriate controls over payroll processing functions in accordance with DoD FMR Vol 8, para 010406. The controls must: A. To ensure the timely, correct, complete, accurate, and properly authorized processing of payroll documents B. To ensure that computerized payroll operations process transactions and produce reports accurately.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_054 |
| Payroll Processing and Distribution | 07.06.096 | A - New Based on Review of an Existing Authoritative source | **The payroll system must have computerized edits for data entered at the time of entry. Upon detection of inappropriate data the system shall notify an authorized user, so he/she could take appropriate actions. A record of such data, its originator, and its disposition must be generated and maintained.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_056 |
| Payroll Processing and Distribution | 07.06.097 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide an authorized user the capability to certify the accuracy of payroll payments. In support of this capability the system shall generate the DD Form 592 (Payroll for Personal Services-Certification and Summary).** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Payroll_Processing_And_Distribution_057 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Payroll Processing and Distribution | 07.06.098 | A - New Based on Review of an Existing Authoritative source | **The payroll system must have controls allowing to separate the following duties of a payroll office and system development personnel: a. Certification of payments; b. Payroll computation; c. Recording of payroll account data; d. Distribution of pay; e. Review of payroll transactions; f. Automated system development; g. System testing; h. System implementation; and i. System maintenance.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Payroll_Processing_And_Distribution_055 |
| Payroll Processing and Distribution | 07.06.099 | A - Moved from Related Chapter | **The human resources and payroll systems shall reconcile human resource data to provide assurance that all employees on the payroll are bona fide and that all earnings, entitlements, and benefits are being computed as authorized and recognized in the human resources system.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | HR_Data_Collection_Maintenance_And_Personnel_Processing_047 |

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| Reporting | 07.08.001 | | Any approved unique payroll system shall be integrated or interfaced with other applicable systems, such as the DCPS, general ledger or installation-level general accounting system. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Human-Resources_Payroll_024 |
| Reporting | 07.08.002 | | The payroll system must be integrated or interfaced with the personnel systems to obtain current information on which to process pay entitlements, leave, and allowances. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Human-Resources_Payroll_009 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 07.08.003 | | The payroll system must be integrated or interfaced with the cost accounting system to distribute and charge payroll labor cost data to appropriate cost centers, appropriations, jobs, projects, programs, and departments; to help in properly evaluating operations and management; and to support budget formulation and execution. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013Source: DoDFMRVol8,Ch2,Sub0208; Source Date: 6/1/2013 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Human-Resources_Payroll_010 |
| Reporting | 07.08.004 | | The payroll system must be integrated or interfaced with other financial management systems to meet reporting and management objectives. | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_029 |
| Reporting | 07.08.005 | D - Authoritative Source/Reference Deleted | DELETED: The human resources and payroll systems must provide system capability to customize data input, processing rules, and edit criteria. Provide flexibility in defining internal operational procedures and in supporting agency requirements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Payroll_Processing_And_Distribution_043 |

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| Reporting | 07.08.006 | D - Duplicate Requirement Deleted | DELETED: DoD civilian payroll systems must prepare reports accurately and promptly and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Human-Resources_Payroll_023 |
| Reporting | 07.08.007 | | The payroll system shall have the capability to generate a leave liability report. | Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Leave_Processing_027 |
| Reporting | 07.08.008 | D - Authoritative Source/Reference Deleted | DELETED: The system shall have the capability to provide electronic output on distributed work units from the labor distribution process for use in other systems. | Source: JFMIPSR-99-5,pg25; Source Date: 4/1/1999 | Requirement Not Covered by TFM Guidance | | HR_Data_Collection_Maintenance_And_Personnel_Processing_051 |
| Reporting | 07.08.009 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide the capabilty to generate the following 'As-Required' reports: A. Income and Employment Tax Reports. B. State Income Tax Reports. C. Report on Transfer of Employee. D. Request for Wage and Separation Information. E. SF 2806 and SF 3100A. F. IRS Form W-2c (Corrected Wage and Tax Statement) and IRS Form W-3 (Transmittal of Wage and Tax Statements).** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_031 |

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| Reporting | 07.08.010 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Biweekly reports/vouchers: A) Leave and Earning Statement (LES). B) SF 2812A (Report of Withholdings and Contributions for Health Benefits by Enrollment Code). C) Report or a data feed to the Retirement Insurance Transfer System (RITS) on civilian retirement and insurance contributions. D) Form TSP-2 (Certification of Transfer of Funds and Journal Voucher). E) DD Form 592 (Payroll for Personal Services-Certification and Summary). F) Civilian Employment Expense Reports. G) Reports of Salary Offsets for Non-DoD Federal Agencies. H) Reporting Union Dues to Labor Organizations or Associations of Management Officials or Supervisors. I) Combined Federal Campaign (CFC) Report.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_032 |

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| Reporting | 07.08.011 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Monthly reports: A) Manpower and Funding Report. B) Full-Time Equivalent or Work-Year Reporting.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_033 |
| Reporting | 07.08.012 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Quarterly reports: A) Continuation of Pay (COP) for Disabling, Job-Related Traumatic Injuries Sustained by Federal Employees. B) Total wages paid to civilian employees for specific calendar quarters. The report is prepared for Employment Statistics Program. C) IRS Form 941 (Employers Quarterly Federal Tax Return). D) Health Benefits Reconciliation Data File. E) Transportation Fringe Benefit Report. F) Civilian Direct Deposit (DD) Participation Report.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_034 |

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| Reporting | 07.08.013 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide the capability to generate on semiannual basis and allow an authorized user sign or certify electronically a report of the withholdings and contributions for retirement, Federal Employees Group Life Insurance (FEGLI) program, and Federal Employees Health Benefit(FEHB) program.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_035 |
| Reporting | 07.08.014 | A - New Based on Review of an Existing Authoritative source | **The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Annual reports: A) Report of Work Years and Personnel Cost. B) Report of Personnel and Payroll Outlays by Operating Locations, Report Control Symbol (RCS): DD-DA&M(A) 1600. C) Wage and Tax Statements.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_036 |

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|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 07.08.015 | A - Moved from Related Chapter | **The payroll system shall provide the capability to generate an output matrix of reports that describes a report by its title, purpose, frequency, distribution level, and the media used to distribute,etc.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Payroll_Processing_And_Distribution_023 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Reporting | 07.08.016 | A - Moved from Related Chapter | **The payroll system must support various legal and regulatory requirements by generating internal and external reports at regular intervals, on an as-needed basis or by producing reports to meet special requirements. The reports shall be: A. Prepared accurately and promptly, and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit. B. Based on, supported by, and periodically validated against appropriate detailed information in the payroll system. C. Sent in a timely manner to officials who authorized, or were responsible for, processed payroll transactions, and reviewed by those officials for completeness and accuracy. Producers of these reports are responsible for correcting errors due to inaccurate reading or entering of data. Discrepancies in reporting, transmitting, or depositing funds will be resolved promptly. D. Discussed periodically with users and modified or eliminated as appropriate to meet user needs. E. Retained and disposed of in accordance with General Records Schedule 2, with sensitive data as defined by Title 5, Code of Federal Regulations (C.F.R.), part 2504, and handled in accordance with the provisions of the Privacy Act.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Human-Resources_Payroll_022 |

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 07.08.017 | A - Moved from Related Chapter | **The human resources and payroll systems must accommodate external reporting needs and have a capability to produce data required by Treasury; IRS; the Social Security Administration; the Department of Labor; Office of Personnel Management; Equal Employment Opportunity Commission; Federal Retirement Thrift Investment Board; Federal Reserve Banks; Office of Management and Budget; Department of Health and Human Services; and state, local, and other taxing authorities. Examples include Central Personnel Data File (CPDF) submissions, W-2 Reporting; Retirement Records, and reports on the use of various methods of payments.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | HR_Data_Collection_Maintenance_And_Personnel_Processing_048 |
| Reporting | 07.08.018 | A - Moved from Related Chapter | **The payroll system must provide the capability to capture and distribute labor costs to appropriate responsibility segments/cost centers and cost objects based on the classification code structure established in the cost accounting system.** | Source: DoDFMRVol8,Ch2,Sub0208; Source Date: 6/1/2013Source: SFFAS4,117; Source Date: 7/1/1995 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Time_And_Attendance_Processing_003 |

| PERSONNEL PAY REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 07 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 07.08.019 | A - Moved from Related Chapter | **The payroll system must accumulate payroll labor costs information for use in budgeting and controlling costs; performance measurement; determining fees and prices for services; assessing programs; and management decision making.** | Source: DoDFMRVol8,Ch2,Sub0208; Source Date: 6/1/2013 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Time_And_Attendance_Processing_013 |

## ACRONYMS

| | |
|---|---|
| AWOL | Absence Without Leave |
| CFC | Combined Federal Campaign |
| COP | Continuation of Pay |
| CPDF | Central Personnel Data File |
| DCPS | Defense Civilian Payroll System |
| DD | Direct Deposit |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| EFT | Electronic Funds Transfer |
| FEGLI | Federal Employee Group Life Insurance |
| FEHB | Federal Employee Health Benefits |
| FFMIA | Federal Financial Management Improvement Act |
| FICA | Federal Insurance Contribution Act |
| FLSA | Fair Labor Standards Act |
| FTE | Full Time Equivalent |
| IRS | Internal Revenue Service |
| KSA | Knowledge Skills and Abilities |
| LES | Leave and Earnings Statement |
| LWOP | Leave Without Pay |
| OMB | Office of Management and Budget |
| OPF | Official Personnel Folder |
| OPM | Office of Personnel Management |
| OWCP | Office of Workers Compensation Program |
| PCS | Permanent Change of Station |
| RITS | Retirement Insurance Transfer System |
| SDA | Source Data Automation |
| SFFAS | Statement of Federal Financial Accounting Standards |
| SGL | Standard General Ledger |
| SR | System Requirements |
| SSA | Social Security Administration |
| SSN | Social Security Number |
| T & A | Time and Attendance |
| TSP | Thrift Savings Plan |

| | |
|---|---|
| UCFE | Unemployment Compensation for Federal Employees |
| USSGL | United States Standard General Ledger |
| WGI | Within Grade Increase |

# Defense Finance and Accounting Service

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

August 2014

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 and Description** | **Reason for Change** |
| **08.01.001** | **C - Authoritative Source/Reference Updated** | |
| **08.01.004** | **C - Authoritative Source/Reference Updated** | |
| **08.01.008** | **C - Authoritative Source/Reference Updated** | |
| **08.01.010** | **C - Authoritative Source/Reference Updated** | |
| **08.01.011** | **C - Authoritative Source/Reference Updated** | |
| **08.01.012** | **C - Authoritative Source/Reference Updated** | |
| **08.01.019** | **C - Authoritative Source/Reference Updated** | |
| **08.01.020** | **C - Authoritative Source/Reference Updated** | |
| **08.01.021** | **C - Authoritative Source/Reference Updated** | |
| **08.01.022** | **C - Authoritative Source/Reference Updated** | |
| **08.01.024** | **C - Authoritative Source/Reference Updated** | |
| **08.01.025** | **C - Authoritative Source/Reference Updated** | |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.01.026 | C - Authoritative Source/Reference Updated | |
| 08.01.027 | C - Authoritative Source/Reference Updated | |
| 08.01.028 | C - Authoritative Source/Reference Updated | |
| 08.01.029 | C - Authoritative Source/Reference Updated | |
| 08.01.030 | C - Authoritative Source/Reference Updated | |
| 08.01.031 | C - Authoritative Source/Reference Updated | |
| 08.01.032 | C - Authoritative Source/Reference Updated | |
| 08.01.033 | C - Authoritative Source/Reference Updated | |
| 08.01.034 | C - Authoritative Source/Reference Updated | |
| 08.01.035 | C - Authoritative Source/Reference Updated | |
| 08.01.036 | C - Authoritative Source/Reference Updated | |
| 08.01.039 | C - Authoritative Source/Reference Updated | |
| 08.01.058 | C - Authoritative Source/Reference Updated | |
| 08.01.060 | C - Authoritative Source/Reference Updated | |
| 08.01.061 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.01.065 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.01.067 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.01.074 | C - Authoritative Source/Reference Updated | |
| 08.01.077 | C - Authoritative Source/Reference Updated | |
| 08.01.078 | C - Authoritative Source/Reference Updated | |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.01.079 | C - Authoritative Source/Reference Updated | |
| 08.01.080 | C - Authoritative Source/Reference Updated | |
| 08.01.081 | C - Authoritative Source/Reference Updated | |
| 08.01.082 | C - Authoritative Source/Reference Updated | |
| 08.01.083 | C - Authoritative Source/Reference Updated | |
| 08.01.084 | C - Authoritative Source/Reference Updated | |
| 08.01.085 | C - Authoritative Source/Reference Updated | |
| 08.01.086 | C - Authoritative Source/Reference Updated | |
| 08.01.087 | C - Authoritative Source/Reference Updated | |
| 08.01.088 | C - Authoritative Source/Reference Updated | |
| 08.01.089 | C - Authoritative Source/Reference Updated | |
| 08.01.090 | C - Authoritative Source/Reference Updated | |
| 08.01.091 | D - Duplicate Requirement Deleted | Duplicate of 14.03.026 |
| 08.01.092 | C - Authoritative Source/Reference Updated | |
| 08.01.093 | C - Authoritative Source/Reference Updated | |
| 08.01.094 | D - Duplicate Requirement Deleted | Duplicate of 14.03.029 |
| 08.01.095 | C - Authoritative Source/Reference Updated | |
| 08.01.096 | C - Authoritative Source/Reference Updated | |
| 08.01.097 | C - Authoritative Source/Reference Updated | |
| 08.01.098 | C - Authoritative Source/Reference Updated | |
| 08.01.099 | D - Duplicate Requirement Deleted | Duplicate of 14.03.039 |
| 08.02.001 | C - Authoritative Source/Reference Updated | |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.02.003 | C - Authoritative Source/Reference Updated | |
| 08.02.007 | C - Authoritative Source/Reference Updated | |
| 08.02.009 | C - Authoritative Source/Reference Updated | |
| 08.02.012 | C - Authoritative Source/Reference Updated | |
| 08.02.022 | C - Authoritative Source/Reference Updated | |
| 08.02.023 | C - Authoritative Source/Reference Updated | |
| 08.02.032 | C - Authoritative Source/Reference Updated | |
| 08.02.033 | C - Authoritative Source/Reference Updated | |
| 08.02.034 | C - Authoritative Source/Reference Updated | |
| 08.02.038 | C - Authoritative Source/Reference Updated | |
| 08.02.039 | C - Authoritative Source/Reference Updated | |
| 08.03.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.018 | C - Authoritative Source/Reference Updated | |
| 08.03.019 | C - Authoritative Source/Reference Updated | |
| 08.03.020 | C - Authoritative Source/Reference Updated | |
| 08.03.024 | C - Authoritative Source/Reference Updated | |
| 08.03.031 | C - Authoritative Source/Reference Updated | |
| 08.03.033 | C - Authoritative Source/Reference Updated | |
| 08.03.034 | D - Authoritative Source Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.035 | C - Authoritative Source/Reference Updated | |
| 08.03.037 | C - Authoritative Source/Reference Updated | |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.03.038 | C - Authoritative Source/Reference Updated | |
| 08.03.039 | C - Authoritative Source/Reference Updated | |
| 08.03.040 | C - Authoritative Source/Reference Updated | |
| 08.03.041 | D - Authoritative Source Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.044 | C - Authoritative Source/Reference Updated | |
| 08.03.045 | C - Authoritative Source/Reference Updated | |
| 08.03.046 | C - Authoritative Source/Reference Updated | |
| 08.03.047 | C - Authoritative Source/Reference Updated | |
| 08.03.055 | C - Authoritative Source/Reference Updated | |
| 08.03.056 | C - Authoritative Source/Reference Updated | |
| 08.03.057 | C - Authoritative Source/Reference Updated | |
| 08.03.058 | C - Authoritative Source/Reference Updated | |
| 08.03.059 | C - Authoritative Source/Reference Updated | |
| 08.03.060 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.061 | C - Authoritative Source/Reference Updated | |
| 08.03.062 | C - Authoritative Source/Reference Updated | |
| 08.03.063 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.064 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.065 | C - Authoritative Source/Reference Updated | |
| 08.03.066 | C - Authoritative Source/Reference Updated | |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.03.067 | C - Authoritative Source/Reference Updated | |
| 08.03.079 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.080 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.081 | C - Authoritative Source/Reference Updated | |
| 08.03.082 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.083 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.084 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.03.085 | C - Authoritative Source/Reference Updated | |
| 08.04.001 | C - Authoritative Source/Reference Updated | |
| 08.04.002 | C - Authoritative Source/Reference Updated | |
| 08.04.006 | C - Authoritative Source/Reference Updated | |
| 08.04.008 | C - Authoritative Source/Reference Updated | |
| 08.04.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.016 | C - Authoritative Source/Reference Updated | |
| 08.04.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.04.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.022 | C - Authoritative Source/Reference Updated | |
| 08.04.023 | C - Authoritative Source/Reference Updated | |
| 08.04.024 | C - Authoritative Source/Reference Updated | |
| 08.04.025 | C - Authoritative Source/Reference Updated | |
| 08.04.026 | C - Authoritative Source/Reference Updated | |
| 08.04.027 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.028 | C - Authoritative Source/Reference Updated | |
| 08.04.029 | C - Authoritative Source/Reference Updated | |
| 08.04.030 | C - Authoritative Source/Reference Updated | |
| 08.04.031 | C - Authoritative Source/Reference Updated | |
| 08.04.032 | C - Authoritative Source/Reference Updated | |
| 08.04.033 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.034 | C - Authoritative Source/Reference Updated | |
| 08.04.035 | C - Authoritative Source/Reference Updated | |
| 08.04.036 | C - Authoritative Source/Reference Updated | |
| 08.04.037 | C - Authoritative Source/Reference Updated | |
| 08.04.038 | C - Authoritative Source/Reference Updated | |
| 08.04.039 | C - Authoritative Source/Reference Updated | |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.04.040 | C - Authoritative Source/Reference Updated | |
| 08.04.041 | C - Authoritative Source/Reference Updated | |
| 08.04.042 | C - Authoritative Source/Reference Updated | |
| 08.04.043 | C - Authoritative Source/Reference Updated | |
| 08.04.046 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.04.047 | C - Authoritative Source/Reference Updated | |
| 08.04.063 | C - Authoritative Source/Reference Updated | |
| 08.04.065 | C - Authoritative Source/Reference Updated | |
| 08.04.066 | C - Authoritative Source/Reference Updated | |
| 08.04.067 | C - Authoritative Source/Reference Updated | |
| 08.04.068 | C - Authoritative Source/Reference Updated | |
| 08.04.071 | C - Verbiage Edited for Clarity | |
| 08.05.007 | C - Authoritative Source/Reference Updated | |
| 08.05.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.05.011 | C - Authoritative Source/Reference Updated | |
| 08.05.012 | C - Authoritative Source/Reference Updated | |
| 08.05.014 | C - Authoritative Source/Reference Updated | |
| 08.05.016 | C - Authoritative Source/Reference Updated | |
| 08.05.020 | C - Authoritative Source/Reference Updated | |
| 08.05.021 | C - Authoritative Source/Reference Updated | |
| 08.05.023 | C - Authoritative Source/Reference Updated | |

| VOLUME 8 - Funds Control and Budgetary Accounting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 08.05.024 | C - Authoritative Source/Reference Updated | |
| 08.06.009 | C - Authoritative Source/Reference Updated | |
| 08.06.010 | C - Authoritative Source/Reference Updated | |
| 08.06.011 | C - Authoritative Source/Reference Updated | |
| 08.06.013 | C - Authoritative Source/Reference Updated | |
| 08.07.006 | D - Duplicate Requirement Deleted | Duplicate of 08.07.005 |
| 08.07.007 | D - Duplicate Requirement Deleted | Duplicate of 08.07.005 |
| 08.08.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.08.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.08.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.08.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.08.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.08.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.08.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.09.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.09.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.09.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

# VOLUME 8 - Funds Control and Budgetary Accounting

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 08.09.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.09.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.09.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.09.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.10.001 | C - Authoritative Source/Reference Updated | |
| 08.10.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.10.003 | C - Authoritative Source/Reference Updated | |
| 08.10.004 | C - Authoritative Source/Reference Updated | |
| 08.10.005 | C - Authoritative Source/Reference Updated | |
| 08.10.006 | C - Authoritative Source/Reference Updated | |
| 08.10.007 | C - Authoritative Source/Reference Updated | |
| 08.11.001 | C - Authoritative Source/Reference Updated | |
| 08.11.002 | C - Authoritative Source/Reference Updated | |
| 08.11.003 | C - Authoritative Source/Reference Updated | |
| 08.11.004 | C - Authoritative Source/Reference Updated | |
| 08.12.001 | C - Authoritative Source/Reference Updated | |
| 08.12.002 | C - Authoritative Source/Reference Updated | |
| 08.12.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 08.13.001 | C - Authoritative Source/Reference Updated | |

| VOLUME 8 - Funds Control and Budgetary Accounting | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **08.13.002** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **08.13.003** | **C - Authoritative Source/Reference Updated** | |
| **08.13.004** | **C - Authoritative Source/Reference Updated** | |
| **08.13.005** | **C - Authoritative Source/Reference Updated** | |
| **08.13.006** | **C - Authoritative Source/Reference Updated** | |
| **08.13.007** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **08.13.008** | **C - Authoritative Source/Reference Updated** | |

***Chart Legend:***

**A - Added**
These are new requirements due to revised and updated source documents.

**C - Changed**
These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**
These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

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

August 2014

Strategy, Policy and Requirements

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

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Funds Control and Budgetary Accounting specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Funds Control and Budgetary Accounting specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Funds Control and Budgetary Accounting financial management systems requirements for system and program managers' use in developing Funds Control and Budgetary Accounting functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements,

mandated by policy, for financial management systems for Funds Controls and Budgetary Accounting functionality. It represents a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# FUNDS CONTROL AND BUDGETARY ACCOUNTING INTRODUCTION

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

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

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

4 Requirements for fund control systems are contained in 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. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.001 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to record funding based on related budget execution documents (e.g., appropriation warrants and apportionments).** | Source: DoDFMRVol2B,Ch12, Sub1202; Source Date: 2/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_001 |
| Record Budget Authority/Fund Allocation | 08.01.004 | C - Authoritative Source/Reference Updated | **To support the Funds Distribution process, the 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: DoDFMRVol1,Ch3,Sub0303; Source Date: 10/1/2008 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Record_Budget_Authority_And_Allocate_Funds_003 |
| Record Budget Authority/Fund Allocation | 08.01.008 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the 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: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_004 |

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| Record Budget Authority/Fund Allocation | 08.01.009 | | To support the Budget Authority process, the system must provide automated functionality to record budgetary authority including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. | Source: OMBCIRA- 11 Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | | Record_Budget_Authority_And_Allocate_Funds_005 |
| Record Budget Authority/Fund Allocation | 08.01.010 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to record the expiration and cancellation of budget authority in accordance with OMB Circular A-11.** | Source: OMBCIRA-11; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_006 |
| Record Budget Authority/Fund Allocation | 08.01.011 | C - Authoritative Source/Reference Updated | **To support the Budget Planning process, the system must provide automated functionality to capture financial operating plans for any funded organization level or other accounting classification.** | Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_007 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.012 | C - Authoritative Source/Reference Updated | **To support the Funds Distribution process, the 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: OMBCIRA-11,Pt4,Sec120; Source Date: 7/1/2013 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Record_Budget_Authority_And_Allocate_Funds_008 |
| 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: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_010 |
| Record Budget Authority/Fund Allocation | 08.01.019 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate allotment and sub-allotment information with sufficient detail to support funds control.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Record_Budget_Authority_And_Allocate_Funds_012 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.020 | C - Authoritative Source/Reference Updated | **To support the Budget Planning process, the system must provide automated functionality to capture financial operating and spending plans by month, quarter and year.** | Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 6/1/2012 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_013 |
| Record Budget Authority/Fund Allocation | 08.01.021 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to record multiple, successive continuing resolutions.** | Source: OMBCIRA-11; Source Date: 7/1/2013Source: OMBCIRA-11,Pt4,Sec123; Source Date: 7/1/2013Source: OMBCIRA-11,Pt4,Sec120; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_014 |
| Record Budget Authority/Fund Allocation | 08.01.022 | C - Authoritative Source/Reference Updated | **To support the Funds Distribution process, the 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: DoDFMRVol11B,Ch2,Sub0201; Source Date: 4/1/2010Source: OMBCIRA-11,Pt4,Sec120; Source Date: 7/1/2013 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Record_Budget_Authority_And_Allocate_Funds_015 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.023 | | To support the Funds Distribution process, the 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: OMBCIRA-11,Pt4,Sec120; Source Date: 7/1/2013 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Record_Budget_Authority_And_Allocate_Funds_016 |
| Record Budget Authority/Fund Allocation | 08.01.024 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to record apportioned funds in accordance with the latest OMB approved SF 132 Apportionment and Reapportionment Schedule.** | Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009Source: OMBCIRA-11,Pt4,Sec150; Source Date: 7/1/2013 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Record_Budget_Authority_And_Allocate_Funds_017 |
| Record Budget Authority/Fund Allocation | 08.01.025 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to capture requests for reprogramming of funds or additional funds outside the formal budget process.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Record_Budget_Authority_And_Allocate_Funds_018 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.026 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to compare multiple versions of plans.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_019 |
| Record Budget Authority/Fund Allocation | 08.01.027 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to capture submitted, reviewed and approved status information on re-programming requests.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_020 |
| Record Budget Authority/Fund Allocation | 08.01.028 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to record budget authority changes based upon approval of reprogramming requests.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_021 |
| Record Budget Authority/Fund Allocation | 08.01.029 | C - Authoritative Source/Reference Updated | **To support the Budget Planning process, the system must provide automated functionality to capture spending plans for any funded organization level or other accounting classification.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_022 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.030 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the 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: 10USC,SubttlA,PtI,Ch21,SubchI,Sec428; Source Date: 11/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_023 |
| Record Budget Authority/Fund Allocation | 08.01.031 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the 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: OMBCIRA-11,Pt4,Sec120; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_024 |
| Record Budget Authority/Fund Allocation | 08.01.032 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to capture the start and end dates, amount, and public law number of a continuing resolution.** | Source: OMBCIRA-11,Pt4,Sec123; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_025 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.033 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to record amendments to the amount and/or effective dates of an existing Continuing Resolution.** | Source: OMBCIRA-11,Pt4,Sec123; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_026 |
| Record Budget Authority/Fund Allocation | 08.01.034 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the system must provide automated functionality to process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.** | Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_027 |
| Record Budget Authority/Fund Allocation | 08.01.035 | C - Authoritative Source/Reference Updated | **To support the Budget Authority process, the 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: DoDFMRVol10,Ch1,Sub0103; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_028 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.036 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to distribute system-generated allotment and sub-allotment information electronically to subordinate organizations.** | Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 6/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Record_Budget_Authority_And_Allocate_Funds_029 |
| Record Budget Authority/Fund Allocation | 08.01.039 | C - Authoritative Source/Reference Updated | **To support the Funds Distribution process, the system must provide automated functionality to capture legal (statutory) and administrative (agency imposed) limitations on the use of funds.** | Source: DoDFMRVol10,Ch8,Sub0802; Source Date: 8/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | 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: DoDFMRVol3,Ch11,Sub1104; Source Date: 11/1/2010 | 2.1.1.1_Recording Budget Obligations and Outlays_P | | Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_009 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.058 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the 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: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Budget_Authority_And_Allocate_Funds_050 |
| Record Budget Authority/Fund Allocation | 08.01.060 | C - Authoritative Source/Reference Updated | **To support the Document Referencing and Modification process, the 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: DoDFMRVol2A,Ch1, Sub0102; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Maintain_Fund_Availability_016 |
| Record Budget Authority/Fund Allocation | 08.01.061 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | | | Maintain_Fund_Availability_017 |

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|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Record Budget Authority/Fund Allocation | 08.01.065 | D - Authoritative Source/Reference Deleted | DELETED: To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_Fund_Availability_023 |
| Record Budget Authority/Fund Allocation | 08.01.067 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_015 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.068 | | To support the Funds Distribution process, the 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: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Record_Budget_Authority_And_Allocate_Funds_051 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.069 | | To support the Funds Distribution process, the 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: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Budget_Authority_And_Allocate_Funds_052 |
| Record Budget Authority/Fund Allocation | 08.01.070 | | To support the Funds Distribution process, the system must provide automated functionality to request a negative warrant in order to reduce the original amount appropriated to the expenditure account and return the amount to that unavailable receipt account, in cases where a temporary rescission involves unavailable receipt accounts. | Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 2.1.1.2_Recording Budget Authority_P | Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11. | Record_Budget_Authority_And_Allocate_Funds_053 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.071 | | To support the Funds Distribution process, the 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). | Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 2.2.1.2_Establishing Payables_DI | Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM. | Record_Budget_Authority_And_Allocate_Funds_055 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Record Budget Authority/Fund Allocation | 08.01.072 | | To support the Funds Distribution process, the system must provide automated functionality to record the Treasury's issuance of 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: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Record_Budget_Authority_And_Allocate_Funds_056 |
| Record Budget Authority/Fund Allocation | 08.01.073 | | 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: DoDFMRVol12 Ch5 050103.G Source Date: 12/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Grant_Cost_Accruals_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.074 | C - Authoritative Source/Reference Updated | **The system must be able to provide a complete accounting for both the applicable central fund balances and any related deposit fund balance.** | Source: OMBCIRA-136,SecII.4.9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Disposition_Activities_006 |
| Record Budget Authority/Fund Allocation | 08.01.075 | | The system shall provide the capability to produce a Report on Total Reimbursement which identifies supplemental budget execution data, with respect to reimbursements, in terms of their sources and the FY programs being executed. | Source: DoDFMRVol12,Ch6,Sub0603; Source Date: 9/1/1996 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.076 | | The system must enable the DoD Component to identify quickly the basic categories of funds involved, along with the related obligation and expenditure rates, and provide for ensuring fund availability prior to awarding financial assistance and obligating funds. | Source: DoDFMRVol12,Ch5,Sub0504; Source Date: 12/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Controls_Budgetary_Accounting_Fund_Analysis_001 |
| Record Budget Authority/Fund Allocation | 08.01.077 | C - Authoritative Source/Reference Updated | **To support the grant and obligation process, the system must be able to capture data elements such as: • Grant Number • Grantee or Recipient Name • Grantee Identifier • Grant Purpose • Dollar Amount • Accounting Classification Data • Tax Payer Identification • CFDA Number.** | Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Funds_Control_Budgetary_Accounting_Grants_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.078 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must have the ability to perform edit checks on payment request for missing data elements, clerical errors, and internal logic and perform non-routine edit checks installed by the Federal awarding agency such as: • Verification whether the grantee is delinquent in submitting financial reports • Verification of funds availability • Controls to prevent processing a duplicate payment.** | Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.079 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability grant and cost accrual process, the system must be able to flag a grantee's account if the grantee is subject to sanctions requiring the withholding of payments.** | Source: DoDFMRVol10,Ch13, Sub1303; Source Date: 6/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.080 | C - Authoritative Source/Reference Updated | **The system must be able to support the disbursement of funds to the grantee's financial institution in addition to posting the transaction to the Standard General Ledger.** | Source: DoDFMRVol4,Ch12,Sub1203; Source Date: 11/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.081 | C - Authoritative Source/Reference Updated | **The system must be capable of recording the receipt of payment requests from grantees.** | Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_005 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.082 | C - Authoritative Source/Reference Updated | **The system must support optional data elements in payment request such as: • Grantee Name and Identifier • Amounts Requested • Grantee Official Authorized to Submit Request • Authorized Grantee's Information • Amount of Funds Authorized • Amount Approved • Amount Disallowed • Program Funding Codes • Appropriation Code(s).** | Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.083 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Payment process, the system must have the ability to support the review of payment requests.** | Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.084 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Accrual process, the system must either have a format structured to facilitate accrual accounting or provide an alternate process that will calculate an accrual estimate.** | Source: DoDFMRVol10,Ch13, Sub1303; Source Date: 6/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.085 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Accrual process, the system must support the following process steps: • Initiate the Accrual Process • Update AP Program Accrual File • Run AP Program Accrual File • Review/Approve Program Results/Approve • Post the Grant Accrual Amount.** | Source: DoDFMRVol10,Ch13, Sub1303; Source Date: 6/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_009 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.086 | C - Authoritative Source/Reference Updated | **The system must be capable of preparing specific transactions relating to the expenditure of funds. These transactions must be posted to the Standard General Ledger.** | Source: DoDFMRVol4,Ch12,Sub1203; Source Date: 11/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.087 | C - Authoritative Source/Reference Updated | **The system must support the initiation of the financial report process by providing the ability to: • Review electronic files of the grant and grantee • Select and review specific items (data) from these files • Compare the selected data to data previously stored in the financial report process (FRP).** | Source: DoDFMRVol4,Ch2,Sub0207; Source Date: 12/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_011 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.088 | C - Authoritative Source/Reference Updated | **The system must capture information to comply with reporting and referral requirements of the Debt Collection Improvement Act of 1996.** | Source: DoDFMRVol4,Ch11,Sub1101; Source Date: 10/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_012 |

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| Record Budget Authority/Fund Allocation | 08.01.089 | C - Authoritative Source/Reference Updated | **The system must support interest earned on advances of Federal funds by state agencies, instrumentalities, and fiscal agents as governed by the Cash Management Improvement Act (CMIA) of 1996.** | Source: TFMVol1,Pt6,Ch8000, Sec8015; Source Date: 12/1/2002 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_013 |
| Record Budget Authority/Fund Allocation | 08.01.090 | C - Authoritative Source/Reference Updated | **All components of an agency's integrated financial management system must provide complete, accurate, and prompt payment of payment requests.** | Source: DoDFMRVol4,Ch1,Sub0102; Source Date: 9/1/2008Source: OMBCIRA-123; Source Date: 12/1/2004 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_035 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.091 | D - Duplicate Requirement Deleted | All components of an agency's integrated financial management system must provide complete, accurate, and prompt generation and maintenance of acquisition/financial records and transactions. | Source: OMBCIRA-123; Source Date: 12/1/2004 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Budget_Authority_And_Allocate_Funds_036 |
| Record Budget Authority/Fund Allocation | 08.01.092 | C - Authoritative Source/Reference Updated | **All components of an agency's integrated financial management system must provide timely and efficient access to complete and accurate information, without extraneous material, to those internal and external to the agency who require the information.** | Source: DoDFMRVol14,Ch1,Sub0102; Source Date: 1/1/2009 | 1.3.2.1_Making Federal Financial Information Accessible_P | By implementing technical standards and requirements specified in the Code of Federal Regulations (CFR), provide access to Federal financial information to Federal employees and members of the public with disabilities comparable to that provided to Federal employees and members of the public who are not individuals with disabilities. | Record_Budget_Authority_And_Allocate_Funds_037 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.093 | C - Authoritative Source/Reference Updated | **All components of an agency's integrated financial management system must provide timely and proper sharing of common information between the acquisition and financial systems, and other mixed systems, e.g., property management systems.** | Source: 10USC,SubttlA,PtIV,Ch137,Sec2330; Source Date: 11/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_038 |
| Record Budget Authority/Fund Allocation | 08.01.094 | D - Duplicate Requirement Deleted | All components of an agency's integrated financial management system must provide adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations. | Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012Source: DoDFMRVol3,Ch15,Sub1501; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Budget_Authority_And_Allocate_Funds_039 |

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| Record Budget Authority/Fund Allocation | 08.01.095 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems), the single integrated financial management system must provide for: - multiple levels of system access, transaction authorization, and approval authority; - single source data entry; - validation of funds availability prior to scheduling payment; - communication of the need for additional funds; - simultaneous posting of budgetary and proprietary accounts; - prepayment examinations from diverse locations; - controls to ensure transaction processing in proper chronological/numeric sequence; and - standard edits for shared data.** | Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_040 |
| Record Budget Authority/Fund Allocation | 08.01.096 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems), the single integrated financial management system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.** | Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_041 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.097 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems), the single integrated financial management system must provide transaction details to support account balances.** | Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_042 |
| Record Budget Authority/Fund Allocation | 08.01.098 | C - Authoritative Source/Reference Updated | **To facilitate the reconciliation of information that is common to the system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems), the single integrated financial management system must provide the capability to relate data elements to each other through an integrated data query facility that supports ad hoc query access to financial information described in the document, and also provide data analysis reporting tools.** | Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_043 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Budget Authority/Fund Allocation | 08.01.099 | D - Duplicate Requirement Deleted | With regard to security and internal controls, the acquisition/financial system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user). | Source: DoDI8500.2,E2; Source Date: 2/1/2003 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Budget_Authority_And_Allocate_Funds_049 |
| Record Budget Authority/Fund Allocation | 08.01.100 | | To support the Document Referencing and Modification process, the 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: NISTSP800-53,Ch2; Source Date: 5/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_058 |

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| Maintain Fund Availability | 08.02.001 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to validate funds availability prior to recording spending transactions.** | Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Maintain_Fund_Availability_001 |

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| Maintain Fund Availability | 08.02.003 | C - Authoritative Source/Reference Updated | **To support the Funds Distribution process, the 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: DoDFMRVol3,Ch2,Sub0201; Source Date: 8/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Maintain_Fund_Availability_002 |

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| Maintain Fund Availability | 08.02.007 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to update balances used for funds controls to reflect changes in the status and amounts of commitments, obligations, expenditures and available balances.** | Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Maintain_Fund_Availability_004 |
| Maintain Fund Availability | 08.02.009 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the 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: DoDFMRVol3,Ch19,Sub1903; Source Date: 10/1/2008 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Maintain_Fund_Availability_006 |

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| Maintain Fund Availability | 08.02.012 | C - Authoritative Source/Reference Updated | **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: DoDFMRVol14,Ch1,Sub0102; Source Date: 1/1/2009 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | 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: DoDFMRVol3,Ch15,Sub1502; Source Date: 6/1/2013 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Maintain_Fund_Availability_011 |
| 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.1.2.2_Recording Budget Obligations and Outlays_P | Execute statutory limitation controls restricting obligations and expenditures to amounts authorized by law consistent with OMB Circular No. A-11. | Maintain_Fund_Availability_012 |

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| 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012Source: DoDFMRVol2A,Ch1, Sub0102; Source Date: 10/1/2008 | 2.1.2.2_Recording Budget Obligations and Outlays_P | Execute statutory limitation controls restricting obligations and expenditures to amounts authorized by law consistent with OMB Circular No. A-11. | Maintain_Fund_Availability_013 |
| Maintain Fund Availability | 08.02.022 | C - Authoritative Source/Reference Updated | **The system must 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: OMBCIRA-11,Pt4,Sec120; Source Date: 7/1/2013 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Maintain_Fund_Availability_014 |
| Maintain Fund Availability | 08.02.023 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to reduce reimbursable authority and reimbursable agreement balances when customer orders are recorded.** | Source: DoDFMRVol2A,Ch1, Sub0102; Source Date: 10/1/2008 | 2.1.1.3_Recording Budget Authority_DO | Provide budgetary authority and resource data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, funding) and transaction subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Maintain_Fund_Availability_015 |

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| Maintain Fund Availability | 08.02.032 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the 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: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_030 |
| Maintain Fund Availability | 08.02.033 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to process spending documents that affect the availability of funds, including commitments, obligations, advances, and expenditures.** | Source: DoDFMRVol11B,Ch15,Sub1504; Source Date: 12/1/2010Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_031 |
| Maintain Fund Availability | 08.02.034 | C - Authoritative Source/Reference Updated | **All components of an agency's integrated financial management system must provide complete and accurate funds control.** | Source: 48CFRVol1,Ch1,Pt42,Subpt42.3; Source Date: 9/1/2011Source: DoDFMRVol1,Ch3,Sub0301; Source Date: 10/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_033 |

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| Maintain Fund Availability | 08.02.036 | | All Non Expenditure Transfer (NET) shall be processed through the Department of Treasury Government-Wide Accounting System Authority Transfer Module. | Source: DoDFMRVol3 Ch3,Sub030405; Source Date: 1/1/2011 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Funds_Control_and_Budgetary_Accounting_Reporting_006 |
| Maintain Fund Availability | 08.02.037 | | To support the obligation process, the agency's single integrated financial management system must access the following 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: DoDFMRVol15,Ch3,Sub0301; Source Date: 2/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_010 |
| Maintain Fund Availability | 08.02.038 | C - Authoritative Source/Reference Updated | **The system must be capable of recording the transfer of cash from the applicable deposit fund to the applicable central fund account.** | Source: SFFAS7,APPC; Source Date: 4/1/1996 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Seized_Asset_Disposition_Activities_009 |
| Maintain Fund Availability | 08.02.039 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability, the system must be able to record obligations of funds and maintain chronological order of commitments, obligations, and payments for multiple appropriations or other funding sources.** | Source: DoDFMRVol14,Ch3,Sub0302; Source Date: 11/1/2010 | 2.1.1.3_Recording Budget Authority_DO | Provide budgetary authority and resource data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, funding) and transaction subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Maintain_Fund_Availability_024 |

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| 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: DoDFMRVol3,Ch8,Sub080202A;Source Date: 9/1/2009 | 2.1.2.2_Recording Budget Obligations and Outlays_P | Execute statutory limitation controls restricting obligations and expenditures to amounts authorized by law consistent with OMB Circular No. A-11. | Record_Commitments_Obligations_And_Expenditures_004 |
| Record Commitments, Obligations and Expenditures | 08.03.010 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | | | Record_Commitments_Obligations_And_Expenditures_005 |

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| Record Commitments, Obligations and Expenditures | 08.03.018 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the 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: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 2.1.1.2_Recording Budget Authority_P | Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11. | Record_Commitments_Obligations_And_Expenditures_006 |
| Record Commitments, Obligations and Expenditures | 08.03.019 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the system must provide automated functionality to process, track, and control records of call against blanket purchase agreements.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Record_Commitments_Obligations_And_Expenditures_007 |
| Record Commitments, Obligations and Expenditures | 08.03.020 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the system must provide automated functionality to process, track, and control delivery orders against contract limitations.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Record_Commitments_Obligations_And_Expenditures_008 |

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| Record Commitments, Obligations and Expenditures | 08.03.024 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Advances activity, the 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: ICPS,Att1; Source Date: 5/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | 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: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_012 |

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| Record Commitments, Obligations and Expenditures | 08.03.031 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the system must provide automated functionality to capture a different vendor on an obligating document than the vendor captured on a referenced commitment.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_014 |

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| Record Commitments, Obligations and Expenditures | 08.03.033 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the 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: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_016 |
| Record Commitments, Obligations and Expenditures | 08.03.034 | D - Authoritative Source Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_017 |

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| Record Commitments, Obligations and Expenditures | 08.03.035 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to validate period of availability and prevent the allotment and reuse of de-obligated balances for new obligations in expired funds.** | Source: DoDFMRVol14,Ch1,Sub0102; Source Date: 1/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_018 |
| Record Commitments, Obligations and Expenditures | 08.03.037 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Commitments activity, the system must provide automated functionality to capture a suggested vendor on commitment documents.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_020 |
| Record Commitments, Obligations and Expenditures | 08.03.038 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the 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: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_021 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Commitments, Obligations and Expenditures | 08.03.039 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Obligations activity, the 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 System for Award Management (SAM) vendors.** | Source: DoDFMRVol3,Ch8,Sub0813; Source Date: 9/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_022 |
| Record Commitments, Obligations and Expenditures | 08.03.040 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Advances activity, the system must provide automated functionality to record expenditures incurred against advance payments made, reducing the advance balance and liquidating the referenced obligation.** | Source: DoDFMRVol3,Ch8,Sub0813; Source Date: 9/1/2009 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_023 |

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| Record Commitments, Obligations and Expenditures | 08.03.041 | D - Authoritative Source Deleted | DELETED: 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: ; Source Date: | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_024 |
| Record Commitments, Obligations and Expenditures | 08.03.044 | C - Authoritative Source/Reference Updated | **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: OMBCIRA-123,AppD,5; Source Date: 10/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_027 |

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| Record Commitments, Obligations and Expenditures | 08.03.045 | C - Authoritative Source/Reference Updated | **To support the funds certification process, the agency's single integrated financial management system must 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: TFMVol1,Pt6,Ch4000; Source Date: 10/1/2011Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_028 |
| Record Commitments, Obligations and Expenditures | 08.03.046 | C - Authoritative Source/Reference Updated | **To support the funds certification process, the agency's single integrated financial management system must access the estimated quantity associated with establishing the obligation where applicable, such as for property or inventory purchases.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_029 |
| Record Commitments, Obligations and Expenditures | 08.03.047 | C - Authoritative Source/Reference Updated | **To support the funds certification process, the agency's single integrated financial management system must enable electronic approvals, notification alerts, and point of entry automated requisition forms.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_030 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Commitments, Obligations and Expenditures | 08.03.055 | C - Authoritative Source/Reference Updated | **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: TFMVol1,Pt2,Ch4700, Sec4701; Source Date: 9/1/2013 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Record_Commitments_Obligations_And_Expenditures_039 |

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| Record Commitments, Obligations and Expenditures | 08.03.056 | C - Authoritative Source/Reference Updated | **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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.1.2.3_Recording Budget Obligations and Outlays_DO | Provide budget obligation and outlay data required to post GL transactions consistent with USSGL transaction codes, categories (for example, funding), and subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Record_Commitments_Obligations_And_Expenditures_040 |
| Record Commitments, Obligations and Expenditures | 08.03.057 | C - Authoritative Source/Reference Updated | **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: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009 | 2.1.2.3_Recording Budget Obligations and Outlays_DO | Provide budget obligation and outlay data required to post GL transactions consistent with USSGL transaction codes, categories (for example, funding), and subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Record_Commitments_Obligations_And_Expenditures_041 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Commitments, Obligations and Expenditures | 08.03.058 | C - Authoritative Source/Reference Updated | **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: DoDFMRVol2B,Ch18, Sub1801; Source Date: 11/1/2012 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Record_Commitments_Obligations_And_Expenditures_042 |
| Record Commitments, Obligations and Expenditures | 08.03.059 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must provide transaction details to support account balances.** | Source: DoDFMRVol2B,Ch18, Sub1801; Source Date: 11/1/2012 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Record_Commitments_Obligations_And_Expenditures_043 |

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| Record Commitments, Obligations and Expenditures | 08.03.060 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_044 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Commitments, Obligations and Expenditures | 08.03.061 | C - Authoritative Source/Reference Updated | **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: 48CFRVol1,Ch1,Pt7,Subpt7.4; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_045 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Commitments, Obligations and Expenditures | 08.03.062 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must 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: OMBCIRA-136,SecII.2; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_032 |
| Record Commitments, Obligations and Expenditures | 08.03.063 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_033 |

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| Record Commitments, Obligations and Expenditures | 08.03.064 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_034 |

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| Record Commitments, Obligations and Expenditures | 08.03.065 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must provide the ability to cross-reference contract numbers and related interagency agreements.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_035 |

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| Record Commitments, Obligations and Expenditures | 08.03.066 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_036 |

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| Record Commitments, Obligations and Expenditures | 08.03.067 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must record appropriate periodic obligations against appropriated funding and contracts and appropriate contract-specified cost escalations to existing contract line numbers.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_037 |

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| 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_008 |
| 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_007 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| 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: DoDFMRVol3,Ch11,Sub1104; Source Date: 11/1/2010 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_038 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | 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: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_048 |
| Record Commitments, Obligations and Expenditures | 08.03.079 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_052 |
| Record Commitments, Obligations and Expenditures | 08.03.080 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_053 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Record Commitments, Obligations and Expenditures | 08.03.081 | C - Authoritative Source/Reference Updated | **The system must support processing a decommitment request. The system must provide the capability for the user to transmit the request to the proper financial official(s) in an automated manner and to enter organization specific budgetary and program data into the system related to the request.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Record_Commitments_Obligations_And_Expenditures_054 |
| Record Commitments, Obligations and Expenditures | 08.03.082 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_055 |
| Record Commitments, Obligations and Expenditures | 08.03.083 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_056 |
| Record Commitments, Obligations and Expenditures | 08.03.084 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Record_Commitments_Obligations_And_Expenditures_057 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Record Commitments, Obligations and Expenditures | 08.03.085 | C - Authoritative Source/Reference Updated | **The system must be able to de-commit funds and post the transaction to the standard general ledger.** | Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Record_Commitments_Obligations_And_Expenditures_058 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Fund Analysis | 08.04.001 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to capture accounting classification information on commitments, obligations, advances, and expenditures at the accounting line item level.** | Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_001 |

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| Fund Analysis | 08.04.002 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against financial operating and spending plans.** | Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012Source: DoDFMRVol10,Ch1,Sub0104; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_002 |
| Fund Analysis | 08.04.006 | C - Authoritative Source/Reference Updated | **To support the Funds Status process, the 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: SFFAC1,166; Source Date: 9/1/1993 | 2.1.1.3_Recording Budget Authority_DO | Provide budgetary authority and resource data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, funding) and transaction subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Fund_Analysis_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Fund Analysis | 08.04.008 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to maintain a history of changes made to commitment, obligation, advance, and expenditure documents.** | Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Fund_Analysis_006 |

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|---|---|---|---|---|---|---|---|
| Fund Analysis | 08.04.014 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | | | Fund_Analysis_007 |
| Fund Analysis | 08.04.015 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | | | Fund_Analysis_008 |
| Fund Analysis | 08.04.016 | C - Authoritative Source/Reference Updated | **To support the Budget Planning process, the 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: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_009 |

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| Fund Analysis | 08.04.017 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | | | Fund_Analysis_010 |
| Fund Analysis | 08.04.019 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Fund_Analysis_011 |
| Fund Analysis | 08.04.020 | D - Authoritative Source/Reference Deleted | 'DELETED' 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Fund_Analysis_012 |
| Fund Analysis | 08.04.021 | D - Authoritative Source/Reference Deleted | 'DELETED' 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Fund_Analysis_013 |

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| Fund Analysis | 08.04.022 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to classify budget projections using accounting classification elements (e.g., Apportionment categories, Authority type, etc.).** | Source: 5CFR,ChI,SubchB,Pt890; Source Date: 8/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_014 |
| Fund Analysis | 08.04.023 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to calculate prior year budgets, actual spending amounts and variances at the line item level.** | Source: SFFAS4,33; Source Date: 7/1/1995 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_015 |
| Fund Analysis | 08.04.024 | C - Authoritative Source/Reference Updated | **The system must 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: DoDFMRVol3,Ch2,Sub0202; Source Date: 8/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_016 |

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| Fund Analysis | 08.04.025 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to define projection rates (e.g., 90%, 100%, 110%) by budget object class for use in budget formulation.** | Source: DoDFMRVol2A,Ch1, Sub0104; Source Date: 10/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_017 |
| Fund Analysis | 08.04.026 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate payroll forecasts (i.e., anticipated compensation and benefits) at the object class and individual employee level.** | Source: DoDFMRVol1,AppA; Source Date: 8/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_018 |
| Fund Analysis | 08.04.027 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | | | Fund_Analysis_019 |
| Fund Analysis | 08.04.028 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to import budget formulation data submitted in Excel or ASCII text delimited format.** | Source: 48CFRVol5,Ch7; Source Date: 9/1/2011Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A-11 | Fund_Analysis_020 |

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| Fund Analysis | 08.04.029 | C - Authoritative Source/Reference Updated | **The system must 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: 48CFRVol5,Ch7; Source Date: 9/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_021 |

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| Fund Analysis | 08.04.030 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to distribute budget submission guidance electronically.** | Source: DoDFMRVol2A,Ch1, Sub0103; Source Date: 10/1/2008 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_022 |

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| Fund Analysis | 08.04.031 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate budget information for multiple budget cycles (e.g. monthly, quarterly, semi-annual, and yearly).** | Source: DoDFMRVol2A,Ch1, Sub0103; Source Date: 10/1/2008 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_023 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Fund Analysis | 08.04.032 | C - Authoritative Source/Reference Updated | **The system must 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: OMBCIRA-11,Pt2,Sec51; Source Date: 7/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_024 |
| Fund Analysis | 08.04.033 | D - Authoritative Source/Reference Deleted | 'DELETED' To add value to the Budget Planning process, the Core financial system should provide automated functionality to compare planned spending to actual spending. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Fund_Analysis_025 |
| Fund Analysis | 08.04.034 | C - Authoritative Source/Reference Updated | **The system must 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: DoDFMRVol2B; Source Date: 10/1/2008 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Fund_Analysis_026 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Fund Analysis | 08.04.035 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate budget formulation information for all categories on which legally binding budgetary decisions are made (e.g., appropriation limitations).** | Source: DoDFMRVol2B; Source Date: 10/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_027 |
| Fund Analysis | 08.04.036 | C - Authoritative Source/Reference Updated | **The system must 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: DoDFMRVol2B; Source Date: 10/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_028 |
| Fund Analysis | 08.04.037 | C - Authoritative Source/Reference Updated | **The system must 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: 48CFRVol5,Ch7; Source Date: 9/1/2011Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_029 |

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| Fund Analysis | 08.04.038 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to calculate budget amounts for all selected groups, or individual budget line items based on agency-defined projection rates.** | Source: DoDFMRVol2B,Ch10, Sub1001; Source Date: 6/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_030 |
| Fund Analysis | 08.04.039 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate multiple budgets based on alternative agency-specified accounting structures, funding levels, and spending criteria.** | Source: DoDFMRVol2A,Ch1, Sub0101; Source Date: 10/1/2008 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_031 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Fund Analysis | 08.04.040 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate modified payroll forecasts.** | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_032 |
| Fund Analysis | 08.04.041 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to capture SF-132 Schedule data by Treasury Appropriation Fund Symbol (TAFS).** | Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Fund_Analysis_033 |

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| Fund Analysis | 08.04.042 | C - Authoritative Source/Reference Updated | **To support the Funds Status process, the 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: TFMVol1,Pt6,Ch7000, Sec7040.30; Source Date: 12/1/2002 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_034 |
| Fund Analysis | 08.04.043 | C - Authoritative Source/Reference Updated | **To support the Funds Status process, the 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: TFMVol1,Pt2,Ch4200, Sec4210; Source Date: 7/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_035 |

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| Fund Analysis | 08.04.046 | D - Authoritative Source/Reference Deleted | 'DELETED' 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Fund_Analysis_038 |
| Fund Analysis | 08.04.047 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate Excel files that are consistent with the presentation of budget schedules published in OMB Circular A-11.** | Source: 48CFRVol5,Ch7; Source Date: 9/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Fund_Analysis_039 |
| Fund Analysis | 08.04.063 | C - Authoritative Source/Reference Updated | **To support the de-obligation process, the agency's single integrated financial management system must provide the capability to access all information previously supplied for the original obligation.** | Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Fund_Analysis_055 |

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| Fund Analysis | 08.04.065 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated capability to monitor the use of funds against legal (statutory) and administrative (agency imposed) limitations.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_057 |

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| Fund Analysis | 08.04.066 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor spending against reimbursable agreement amounts.** | Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Maintain_Fund_Availability_009 |
| Fund Analysis | 08.04.067 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against specific object class limitations.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_019 |

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| Fund Analysis | 08.04.068 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against contracts, work-orders, task orders, and grants.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_025 |
| Fund Analysis | 08.04.070 | | To support the Funds Distribution process, the 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: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_054 |

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| Fund Analysis | 08.04.071 | C - Verbiage Edited for Clarity | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated capability to monitor the use of funds against legal (statutory) and administrative (agency imposed) limitations.** | Source: TFMVol1,Pt6,Ch7000, Sec7040.30; Source Date: 12/1/2002 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Fund_Analysis_037 |

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| Fund Analysis | 08.04.073 | | The accounting system shall provide NAFI organizations the capability for Accrual Basis of Accounting. | Source: DoDFMRVol12,Ch19, Sub1906; Source Date: 7/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Controls_Budgetary_Accounting_Fund_Analysis_002 |
| Fund Analysis | 08.04.074 | | The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, 'Identifying and Reporting Earmarked Funds). | Source: DoDFMRVol4,Ch15,Sub1504; Source Date: 1/1/2012 | 2.1.1.2_Recording Budget Authority_P | Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11. | Funds_Controls_Budgetary_Accounting_Fund_Analysis_005 |

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| Budgetary Accounting | 08.05.007 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the 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: DoDFMRVol10,Ch1,Sub0101; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Budgetary_Accounting_001 |
| Budgetary Accounting | 08.05.008 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Budgetary_Accounting_002 |
| Budgetary Accounting | 08.05.011 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to record transactions against prior year funds, both expired and unexpired, in the current year.** | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Budgetary_Accounting_003 |

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| Budgetary Accounting | 08.05.012 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the 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).** | Source: TFMVol1,Pt2,Ch4200, Sec4230; Source Date: 7/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Budgetary_Accounting_004 |
| Budgetary Accounting | 08.05.014 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Funds Availability Editing activity, the 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: DoDFMRVol3,Ch15,Sub1501; Source Date: 6/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_009 |
| Budgetary Accounting | 08.05.016 | C - Authoritative Source/Reference Updated | **To support the Funds Control/Advances activity, the system must provide automated functionality to record advance payment refunds by document or document line item.** | Source: DoDFMRVol10,Ch1,Sub0104; Source Date: 6/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Commitments_Obligations_And_Expenditures_026 |

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| Budgetary Accounting | 08.05.020 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must 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: DoDFMRVol6A,Ch9, Sub0902; Source Date: 4/1/2011 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Budgetary_Accounting_006 |
| Budgetary Accounting | 08.05.021 | C - Authoritative Source/Reference Updated | **To support the obligation process, the agency's single integrated financial management system must 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: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Budgetary_Accounting_007 |

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| Budgetary Accounting | 08.05.023 | C - Authoritative Source/Reference Updated | **The system must 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: DoDFMRVol1,Ch7,Sub0702; Source Date: 6/1/2009 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Maintain_Fund_Availability_021 |
| Budgetary Accounting | 08.05.024 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.** | Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Maintain_Fund_Availability_022 |

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| 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: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Controls_Budgetary_Accounting_Fund_Analysis_004 |
| 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: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 1.1.2.4_Posting GL Transactions_P | Maintain ability to post transactions funded, obligated, or expended over multiple years to GL accounts that do not close (for example, undelivered orders–obligations, unpaid; delivered orders–obligations, unpaid; authority outlayed not yet disbursed) consistent with the TFM. | Budgetary_Accounting_008 |

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| 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: SFFAS7,77; Source Date: 4/1/1996 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Reporting_Of_Budgetary_Resources_004 |

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| Reporting | 08.06.006 | | The system must support the disclosure of the following information regarding the status of budgetary resources:(a) the amount of budgetary resources obligated for undelivered orders at the end of the period;(b) available borrowing and contract authority at the end of the period; (c) repayment requirements, financing sources for repayment, and other terms of borrowing authority used;(d) material adjustments during the reporting period to budgetary resources available at the beginning of the year and an explanation thereof; (e) existence, purpose, and availability of permanent indefinite appropriations; (f) information about legal arrangements affecting the use of unobligated balances of budget authority such as time limits, purpose, and obligation limitations (g) explanations of any material differences between the information required by paragraph 77 and the amounts described as “actual” in the Budget of the United States Government;(h) the amount, and an explanation that includes identification of balance sheet components, when recognized unfunded liabilities do not equal the total financing sources yet to be provided; and (i) the amount of any capital infusion received during the reporting period. | Source: SFFAS7,79; Source Date: 4/1/1996 | 1.3.2.1_Making Federal Financial Information Accessible_P | By implementing technical standards and requirements specified in the Code of Federal Regulations (CFR), provide access to Federal financial information to Federal employees and members of the public with disabilities comparable to that provided to Federal employees and members of the public who are not individuals with disabilities. | Reporting_Of_Budgetary_Resources_005 |

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| 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: SFFAS7,80; Source Date: 4/1/1996 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Reporting_Of_Budgetary_Resources_009 |
| 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: SFFAS7,95; Source Date: 4/1/1996 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Reporting_Of_Budgetary_Resources_010 |
| Reporting | 08.06.009 | C - Authoritative Source/Reference Updated | **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 GTAS submissions to the Bureau of the Fiscal Service.** | Source: ICPS,Att1; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Reporting_Of_Budgetary_Resources_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 08.06.010 | C - Authoritative Source/Reference Updated | **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: OMBCIRA-11,Pt2,Sec83; Source Date: 7/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Reporting_Of_Budgetary_Resources_007 |
| Reporting | 08.06.011 | C - Authoritative Source/Reference Updated | **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: DoDFMRVol10,Ch1,Sub0104; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Reporting_Of_Budgetary_Resources_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 08.06.013 | C - Authoritative Source/Reference Updated | **The system must 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: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009Source: DoDFMRVol6A,Ch4, Sub0403; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_011 |
| 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: DoDFMRVol3,Ch11,Sub1105; Source Date: 11/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | 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: DoDFMRVol3,Ch15,Sub1502; Source Date: 6/1/2013Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Funds_Control_Budgetary_Acctg_Record_Commitments_Obligations_Expenditures_003 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 08.06.016 | | 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: DoDFMRVol4,Ch19,Sub1904; Source Date: 5/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Funds_Control_and_Budgetary_Accounting_Reporting_007 |
| Reporting | 08.06.017 | | The system shall allow query capability of general ledger balances for closed appropriations. | Source: DoDFMRVol3,Ch11,Sub1113; Source Date: 11/1/2010 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Funds_Control_and_Budgetary_Accounting_Reporting_009 |
| Reporting | 08.06.018 | | 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: DoDFMRVol3,Ch11,Sub1104; Source Date: 11/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Funds_Control_and_Budgetary_Accounting_Reporting_008 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Working Capital Funds | 08.07.001 | | 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: DoDFMRVol11B,Ch1,010401; Source Date: 4/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Working_Capital_003 |
| Working Capital Funds | 08.07.002 | | Defense Working Capital Fund (DWCF) accounting systems shall have the capability to account for the status of budgetary resources on a continuous basis. | Source: DoDFMRVol11B,Ch1,010402; Source Date: 4/1/2010 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Working_Capital_006 |
| Working Capital Funds | 08.07.004 | | Defense Working Capital Fund (DWCF) accounting systems shall have the capability to account for the status of budgetary resources on a continuous basis. | Source: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Record_Budget_Authority_And_Allocate_Funds_060 |

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| Working Capital Funds | 08.07.005 | | 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: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Reporting_Of_Budgetary_Resources_012 |
| Working Capital Funds | 08.07.006 | D - Duplicate Requirement Deleted | DELETED: 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: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Reporting_Of_Budgetary_Resources_013 |
| Working Capital Funds | 08.07.007 | D - Duplicate Requirement Deleted | DELETED: 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: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Seized_Assets_Reporting_018 |

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| Working Capital Funds | 08.07.008 | | Budgetary controls shall be designed to prevent incurring of obligations in excess of budgetary resources. | Source: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Seized_Assets_Reporting_019 |
| Grants | 08.08.001 | D - Authoritative Source/Reference Deleted | DELETED: To support the Financial Status Report (FSR) Closing Process the system must ensure that: - the amount reported as expense agrees with the cash disbursed - any unobligated balances are deobligated in the accounting system - a closing transaction is recorded/issued to close out the grant in the accounting system - procedures are established to identify grantees who are delinquent in submitting final reports | Source: ; Source Date: | | | Grant_Closeout_001 |
| Grants | 08.08.002 | D - Authoritative Source/Reference Deleted | DELETED: To support the grant accrual process the system must have the ability to review electronic files of grant and grantee records including program and financial files and select and retrieve specific items from these files and compare that data to data stored in other programs. | Source: ; Source Date: | | | Grant_Cost_Accruals_004 |

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| Grants | 08.08.003 | D - Authoritative Source/Reference Deleted | DELETED: To support the grant accrual process the system must make the following data available for selection during the AP accrual process: the grantee's identification number, types of grants received, grant numbers, dollar amounts, time periods, grantee's financial history by fiscal quarters, and other data considered pertinent to the Agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Grant_Cost_Accruals_005 |
| Grants | 08.08.004 | D - Authoritative Source/Reference Deleted | DELETED: To support the grant accrual process the system must have the capability to recognize liabilities for any unpaid amounts due at a specific point in time; e.g., the end of a month, quarter or fiscal year. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Grant_Cost_Accruals_006 |
| Grants | 08.08.005 | D - Authoritative Source/Reference Deleted | DELETED: To support the grant accrual process the system must produce the information necessary to reasonably estimate the amount of funds listed as an advance to grantees which should be expensed and the amount of unreported grantee expenses to record as a liability at the end of a fiscal period. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Grant_Cost_Accruals_007 |
| Grants | 08.08.006 | D - Authoritative Source/Reference Deleted | DELETED: To support the grant accrual process the system must use the Standard General Ledger (SGL) accounts at the transaction-level. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Grant_Cost_Accruals_008 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Grants | 08.08.008 | D - Authoritative Source/Reference Deleted | DELETED: Federal Cash Transaction Report (FCTR) Process - The granting agency must monitor accounts that have expired grants and have not been reported closed by the recipient. Agencies must track open grants funded from appropriations that are expiring within the next 12 months | Source: ; Source Date: | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Funds_Control_Budgetary_Accounting_Grants_014 |
| Seizure Activities | 08.09.001 | D - Authoritative Source/Reference Deleted | DELETED: The system should provide the capability to transmit information on the results of seizure transactions and forfeiture transactions to the core financial system. The core system may use this information to generate requests for disbursements, update the standard general ledger, generate obligation records, generate requests for funds transfer, and update funds control. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seizure_Activities_010 |
| Seizure Activities | 08.09.002 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide a unique identifier for seized property that will facilitate tracking the asset through seizure, holding, and disposition. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seizure_Activities_001 |

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| Seizure Activities | 08.09.003 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide timely recording of the date of seizure, the type of asset, the location where it was seized, the storage location, the owner(s) if known, and the entities involved in the seizure. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seizure_Activities_002 |
| Seizure Activities | 08.09.004 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide timely and accurate recording of the originally assigned value of the asset and any subsequent updates to the valuation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seizure_Activities_003 |
| Seizure Activities | 08.09.005 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide timely recording of any mortgage and claim liabilities against each asset seized for forfeiture or Internal Revenue Code enforcement. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seizure_Activities_004 |
| Seizure Activities | 08.09.006 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to obtain the current information on processing status of any seized property in the database by use of an automated query mechanism. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seizure_Activities_005 |
| Seizure Activities | 08.09.007 | D - Authoritative Source/Reference Deleted | DELETED: The system must allocate and record all appropriate costs of the seizure on a basis consistent with the type of property and the nature of the seizure. | Source: ; Source Date: | | | Seizure_Activities_009 |

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| Asset Disposition Activities | 08.10.001 | C - Authoritative Source/Reference Updated | **The system must have the capability of recording each disposition, including the unique identifier of the property or asset, type of property or assets, type of disposition, the individuals responsible for authorizing and executing the actions, the value at time of disposition or the gross proceeds generated from the disposition, and to whom the asset or property was released or transferred.** | Source: 15CFR,SubttlB,ChIX, SubchB,Pt922; Source Date: 12/1/2012 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Seized_Asset_Disposition_Activities_001 |
| Asset Disposition Activities | 08.10.002 | D - Authoritative Source/Reference Deleted | DELETED: The system should have the capability to flag low-value and time sensitive assets to assure their timely recording and liquidation. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Seized_Asset_Disposition_Activities_002 |

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| Asset Disposition Activities | 08.10.003 | C - Authoritative Source/Reference Updated | **The system must have the capability to record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the disposal action.** | Source: OMBCIRA-136,SecII.4.9; Source Date: 10/1/2013 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Seized_Asset_Disposition_Activities_003 |
| Asset Disposition Activities | 08.10.004 | C - Authoritative Source/Reference Updated | **The system must be able to verify that proper authorization exists for all dispositions.** | Source: OMBCIRA-136,SecII.4.9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Disposition_Activities_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Asset Disposition Activities | 08.10.005 | C - Authoritative Source/Reference Updated | **The system must have the capability to provide an audit trail for assets distributed to other entities.** | Source: OMBCIRA-136,SecII.4.9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Disposition_Activities_007 |

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| Asset Disposition Activities | 08.10.006 | C - Authoritative Source/Reference Updated | **The system must have the capability to periodically test asset disposition transactions to ensure that the process is not being victimized by insider transactions.** | Source: TFMVol1,Pt2,Ch4700, Sec4705; Source Date: 9/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Disposition_Activities_010 |
| Asset Disposition Activities | 08.10.007 | C - Authoritative Source/Reference Updated | **The system must accurately record a partial distribution of an asset.** | Source: SFFAS3,58; Source Date: 10/1/1993 | 1.1.3.2_Managing Financial Asset Information_P | Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook. | Seized_Asset_Disposition_Activities_013 |

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| Interfacing Systems | 08.11.001 | C - Authoritative Source/Reference Updated | **The system must be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.** | Source: SFFAS10,3; Source Date: 6/1/1998 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Seized_Asset_Interfacing_Systems_003 |

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| Interfacing Systems | 08.11.002 | C - Authoritative Source/Reference Updated | **The system must be able to transmit information on the results of seizure transactions and forfeiture transactions for the following purposes: - generating requests for disbursements - updating the standard general ledger - generating obligation records - generating requests for funds transfer - updating funds control.** | Source: DoDFMRVol6B,Ch10, Sub1026; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Interfacing_Systems_007 |

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| Interfacing Systems | 08.11.003 | C - Authoritative Source/Reference Updated | **The system must have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.** | Source: DoDFMRVol6B,Ch10, Sub1026; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Interfacing_Systems_008 |

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|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Interfacing Systems | 08.11.004 | C - Authoritative Source/Reference Updated | **The system must be able to accept, process, and report on transactions with other internal and external systems.** | Source: DoDFMRVol6B,Ch10, Sub1026; Source Date: 4/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Asset_Interfacing_Systems_009 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Forfeiture Activities | 08.12.001 | C - Authoritative Source/Reference Updated | **The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.** | Source: PL099-603,Sec112; Source Date: 11/1/1986 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Forfeiture_Activities_001 |
| Forfeiture Activities | 08.12.002 | C - Authoritative Source/Reference Updated | **The system must record in a timely manner, the date of seizure, the type of property, the location where it was seized, the storage location, owner(s) if known, and any other entity involved in the seizure.** | Source: SFFAS6,39; Source Date: 6/1/1996 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Forfeiture_Activities_002 |
| Forfeiture Activities | 08.12.003 | D - Authoritative Source/Reference Deleted | DELETED: The system must support the recording and capture of all appropriate costs of the forfeiture process on a basis consistent with the type of property. | Source: ; Source Date: | | | Forfeiture_Activities_008 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting and other Requirements | 08.13.001 | C - Authoritative Source/Reference Updated | **The system must periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.** | Source: SFFAS3,60; Source Date: 10/1/1993 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Seized_Assets_Reporting_002 |
| Reporting and other Requirements | 08.13.002 | D - Authoritative Source/Reference Deleted | DELETED: The system should periodically calculate trends in theft, loss, or damage to seized property or forfeited assets. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Assets_Reporting_004 |
| Reporting and other Requirements | 08.13.003 | C - Authoritative Source/Reference Updated | **The system must accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.** | Source: SFFAS3,118; Source Date: 10/1/1993 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Seized_Assets_Reporting_008 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting and other Requirements | 08.13.004 | C - Authoritative Source/Reference Updated | **The system must have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.** | Source: SFFAS6,33; Source Date: 6/1/1996 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Seized_Assets_Reporting_009 |
| Reporting and other Requirements | 08.13.005 | C - Authoritative Source/Reference Updated | **The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.** | Source: OMBCIRA-11,Pt2,Sec51; Source Date: 7/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Assets_Reporting_010 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting and other Requirements | 08.13.006 | C - Authoritative Source/Reference Updated | **The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.** | Source: OMBCIRA-11,Pt2,Sec51; Source Date: 7/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Assets_Reporting_011 |
| Reporting and other Requirements | 08.13.007 | D - Authoritative Source/Reference Deleted | DELETED: The seized property and asset forfeiture system must be able to support performance measures that management can use to assess the efficiency and quality of the financial management process. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Seized_Assets_Reporting_012 |

| FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 08 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting and other Requirements | 08.13.008 | C - Authoritative Source/Reference Updated | **The seized property and asset forfeiture system must be able to support performance measurement for specific program components, such as property disposal.** | Source: 41CFR,Vol2,SubtitleC ,Ch102; Source Date: 7/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Seized_Assets_Reporting_013 |

# ACRONYMS

| | |
|---|---|
| AEP | Accrued Expenditures Paid |
| AEU | Accrued Expenditures Unpaid |
| ASCII | American Standard Code for Information Interchange |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| EFT | Electronic Fund Transfer |
| FCTR | Federal Cash Transaction Report |
| FFMIA | Federal Financial Management Improvement Act |
| FY | Fiscal Year |
| GL | General Ledger |
| MAX | Computer system used by OMB to collect and process most of the information |
| NET | Non Expenditure Transfer |
| OMB | Office of Management and Budget |
| RTN | Routing Transit Number |
| SF | Standard Form |
| SFFAS | Statements of Federal Financial Accounting Standards |
| TAFS | Treasury Appropriation Fund Symbol |
| TFM | Treasury Financial Manual |
| USC | United States Code |
| USSGL | United States Standard General Ledger |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 9, Accounts Payable (Payment Management)

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 9 - Accounts Payable (Payment Management) | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **09.01.004** | **C - Authoritative Source/Reference Updated** | |
| **09.01.005** | **C - Authoritative Source/Reference Updated** | |
| **09.01.009** | **C - Authoritative Source/Reference Updated** | |
| **09.01.010** | **C - Authoritative Source/Reference Updated** | |
| **09.01.011** | **C - Authoritative Source/Reference Updated** | |
| **09.01.012** | **D - Duplicate Requirement Deleted** | **Covered by Maintain_And_Update_Payee_Information_034/09.01.039** |
| **09.01.014** | **D - Duplicate Requirement Deleted** | **Maintain_And_Update_Payee_Information_034/09.01.039** |
| **09.01.015** | **D - Duplicate Requirement Deleted** | **Maintain_And_Update_Payee_Information_034/09.01.039** |
| **09.01.016** | **D - Duplicate Requirement Deleted** | **Maintain_And_Update_Payee_Information_034/09.01.039** |
| **09.01.017** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **09.01.018** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

| VOLUME 9 - Accounts Payable (Payment Management) | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 09.01.022 | C - Authoritative Source/Reference Updated | |
| 09.01.023 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.01.039 | A - New Based on Review of an Existing Authoritative source | |
| 09.02.001 | D - Duplicate Requirement Deleted | Covered by Audit_Trails_System_Controls_012/14.03.044 |
| 09.02.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.02.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.02.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.02.041 | C - Authoritative Source/Reference Updated | |
| 09.02.047 | C - Authoritative Source/Reference Updated | |
| 09.02.048 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.02.053 | C - Authoritative Source/Reference Updated | |
| 09.02.054 | C - Authoritative Source/Reference Updated | |
| 09.02.056 | C - Authoritative Source/Reference Updated | |
| 09.02.058 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.02.062 | C - Authoritative Source/Reference Updated | |
| 09.02.064 | C - Authoritative Source/Reference Updated | |
| 09.02.073 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 9 - Accounts Payable (Payment Management) | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 09.02.082 | D - Duplicate Requirement Deleted | This requirement is covered by Audit_Trails_System_Controls_012/14.03.044 |
| 09.02.083 | C - Authoritative Source/Reference Updated | |
| 09.02.084 | C - Authoritative Source/Reference Updated | |
| 09.02.085 | C - Authoritative Source/Reference Updated | |
| 09.02.086 | C - Authoritative Source/Reference Updated | |
| 09.02.087 | D - Duplicate Requirement Deleted | Maintain_And_Update_Payee_Information_034/09.01.039 |
| 09.02.088 | C - Authoritative Source/Reference Updated | |
| 09.02.089 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.03.005 | D - Duplicate Requirement Deleted | This functionality is part of the NACHA payment formats. This requirement is covered by Disbursing_Disbursements_037/17.14.037 and the Greenbook. |
| 09.03.077 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.004 | D - Duplicate Requirement Deleted | This functionality is part of the NACHA payment formats. This requirement is covered by Disbursing_Disbursements_037/17.14.037 and the Greenbook. |
| 09.04.007 | D - Duplicate Requirement Deleted | This requirement is covered by Disbursing_Disbursements_025/17.14.025 and Disbursing_U.S._Treasury_Checks_004/17.11.004 |
| 09.04.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.012 | C - Authoritative Source/Reference Updated | |

| VOLUME 9 - Accounts Payable (Payment Management) | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 09.04.015 | D - Duplicate Requirement Deleted | This functionality is part of the NACHA payment formats. This requirement is covered by Disbursing_Disbursements_037/17.14.037 and the Greenbook. |
| 09.04.016 | C - Authoritative Source/Reference Updated | |
| 09.04.028 | D - Duplicate Requirement Deleted | CTX payments are part of the NACHA payment formats. This requirement is covered by Disbursing_Disbursements_037/17.14.037 and the Greenbook. |
| 09.04.031 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.033 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.035 | D - Duplicate Requirement Deleted | The TAFS pertains to the FBWT. This requirement is covered by Financial_Reporting_Cash_Accountability_Reporting_020/02.04.018 |
| 09.04.042 | C - Authoritative Source/Reference Updated | |
| 09.04.045 | D - Duplicate Requirement Deleted | This is covered by Audit_Trails_System_Controls_012/14.03.044 |
| 09.04.046 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.047 | C - Authoritative Source/Reference Updated | |
| 09.04.048 | C - Authoritative Source/Reference Updated | |
| 09.04.049 | C - Authoritative Source/Reference Updated | |
| 09.04.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.053 | D - Duplicate Requirement Deleted | This is a disbursing function covered by Disbursing_Disbursing_Operations_in_Foreign_Currency_005/17.15.005 |
| 09.04.055 | D - Duplicate Requirement Deleted | Requirement covered by Maintain_And_Update_Payee_Information_034/09.01.039 |

# VOLUME 9 - Accounts Payable (Payment Management)

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 09.04.056 | C - Authoritative Source/Reference Updated | |
| 09.04.057 | C - Authoritative Source/Reference Updated | |
| 09.04.058 | C - Authoritative Source/Reference Updated | |
| 09.04.059 | C - Authoritative Source/Reference Updated | |
| 09.04.060 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.061 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.062 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.063 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.064 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.065 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.066 | C - Authoritative Source/Reference Updated | |
| 09.04.067 | C - Authoritative Source/Reference Updated | |
| 09.04.068 | C - Authoritative Source/Reference Updated | |
| 09.04.069 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.070 | C - Authoritative Source/Reference Updated | |
| 09.04.071 | D - Duplicate Requirement Deleted | This is a Disbursing function and is covered by Disbursing_Disbursements_016/17.14.016 |
| 09.04.072 | C - Authoritative Source/Reference Updated | |
| 09.04.073 | C - Authoritative Source/Reference Updated | |

# VOLUME 9 - Accounts Payable (Payment Management)

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 09.04.075 | C - Authoritative Source/Reference Updated | |
| 09.04.077 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.078 | C - Authoritative Source/Reference Updated | |
| 09.04.079 | C - Authoritative Source/Reference Updated | |
| 09.04.080 | C - Authoritative Source/Reference Updated | |
| 09.04.085 | C - Authoritative Source/Reference Updated | |
| 09.04.087 | C - Authoritative Source/Reference Updated | |
| 09.04.088 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.089 | C - Authoritative Source/Reference Updated | |
| 09.04.090 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.093 | C - Authoritative Source/Reference Updated | |
| 09.04.094 | C - Authoritative Source/Reference Updated | |
| 09.04.095 | C - Authoritative Source/Reference Updated | |
| 09.04.097 | C - Authoritative Source/Reference Updated | |
| 09.04.098 | C - Authoritative Source/Reference Updated | |
| 09.04.099 | C - Authoritative Source/Reference Updated | |
| 09.04.100 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.104 | C - Authoritative Source/Reference Updated | |
| 09.04.105 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |

| VOLUME 9 - Accounts Payable (Payment Management) | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 09.04.106 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |
| 09.04.107 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |
| 09.04.108 | C - Authoritative Source/Reference Updated | |
| 09.04.109 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.04.110 | C - Authoritative Source/Reference Updated | |
| 09.04.114 | C - Authoritative Source/Reference Updated | |
| 09.04.116 | C - Authoritative Source/Reference Updated | |
| 09.04.117 | C - Authoritative Source/Reference Updated | |
| 09.04.124 | D - Duplicate Requirement Deleted | This is covered by Audit_Trails_System_Controls_012/14.03.044 |
| 09.04.133 | C - Verbiage Edited for Clarity | Added opening statement for clarification |
| 09.05.012 | C - Authoritative Source/Reference Updated | |
| 09.05.013 | C - Authoritative Source/Reference Updated | |
| 09.05.015 | C - Authoritative Source/Reference Updated | |
| 09.05.018 | C - Authoritative Source/Reference Updated | |
| 09.05.020 | C - Authoritative Source/Reference Updated | |
| 09.05.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.05.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.05.031 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

# VOLUME 9 - Accounts Payable (Payment Management)

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 09.05.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.05.033 | C - Authoritative Source/Reference Updated | |
| 09.05.034 | D - Not Supported by a Correct Source/Reference | Not supported by a correct source. |
| 09.05.035 | D - Duplicate Requirement Deleted | Covered by Record_Collections_009/14.01.083 and Financial_Reporting_023/02.04.037 |
| 09.05.036 | D - Duplicate Requirement Deleted | Covered by Record_Collections_009/14.01.083 and Financial_Reporting_023/02.04.037 |
| 09.05.039 | D - Duplicate Requirement Deleted | Covered by Record_Collections_009/14.01.083 and Financial_Reporting_023/02.04.037 |
| 09.05.045 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.06.016 | C - Authoritative Source/Reference Updated | |
| 09.06.017 | C - Authoritative Source/Reference Updated | |
| 09.06.018 | C - Authoritative Source/Reference Updated | |
| 09.06.019 | D - Duplicate Requirement Deleted | This is covered by Record_Commitments_Obligations_And_Expenditures_006/08.03.018 |
| 09.06.020 | D - Invalid Requirement | The accounting document number is provided on the obligating documents, it does not pertain to Accounts Payable |
| 09.06.021 | C - Authoritative Source/Reference Updated | |
| 09.07.029 | C - Authoritative Source/Reference Updated | |
| 09.07.030 | C - Authoritative Source/Reference Updated | |
| 09.07.031 | C - Authoritative Source/Reference Updated | |
| 09.07.032 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |
| 09.07.033 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |

# VOLUME 9 - Accounts Payable (Payment Management)

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 09.07.035 | C - Authoritative Source/Reference Updated | |
| 09.07.036 | C - Authoritative Source/Reference Updated | |
| 09.07.038 | C - Authoritative Source/Reference Updated | |
| 09.07.039 | C - Authoritative Source/Reference Updated | |
| 09.07.040 | C - Authoritative Source/Reference Updated | |
| 09.07.041 | C - Authoritative Source/Reference Updated | |
| 09.07.042 | C - Authoritative Source/Reference Updated | |
| 09.07.043 | C - Authoritative Source/Reference Updated | |
| 09.07.045 | C - Authoritative Source/Reference Updated | |
| 09.07.046 | C - Authoritative Source/Reference Updated | |
| 09.07.047 | C - Authoritative Source/Reference Updated | |
| 09.07.048 | C - Authoritative Source/Reference Updated | |
| 09.07.049 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.07.050 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |
| 09.07.051 | D - Duplicate Requirement Deleted | Covered by Maintain_And_Update_Payee_Information_034/09.01.039 |
| 09.07.052 | C - Authoritative Source/Reference Updated | |
| 09.07.053 | C - Authoritative Source/Reference Updated | |
| 09.07.054 | C - Authoritative Source/Reference Updated | |
| 09.07.055 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.07.059 | C - Authoritative Source/Reference Updated | |

# VOLUME 9 - Accounts Payable (Payment Management)

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 09.07.060 | C - Authoritative Source/Reference Updated | |
| 09.07.061 | C - Authoritative Source/Reference Updated | |
| 09.07.062 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.07.063 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.07.064 | D - Invalid Requirement | This requirement is not valid. A funds overall cash position is controlled on the obligation side of the process, not by individual disbursements. |
| 09.07.065 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.07.066 | D - Not Supported by a Correct Source/Reference | Not supported by a correct source. |
| 09.07.067 | C - Authoritative Source/Reference Updated | |
| 09.07.068 | C - Authoritative Source/Reference Updated | |
| 09.07.069 | C - Authoritative Source/Reference Updated | |
| 09.07.070 | D - Invalid Requirement | Invalid requirement. Contract financing payments do not require any receipt/acceptance prior to payment |
| 09.07.071 | C - Authoritative Source/Reference Updated | |
| 09.07.072 | C - Authoritative Source/Reference Updated | |
| 09.07.073 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 09.07.074 | C - Authoritative Source/Reference Updated | |
| 09.07.075 | C - Authoritative Source/Reference Updated | |
| 09.07.076 | C - Authoritative Source/Reference Updated | |
| 09.07.077 | C - Authoritative Source/Reference Updated | |

| VOLUME 9 - Accounts Payable (Payment Management) | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **09.07.078** | **C - Authoritative Source/Reference Updated** | |
| **09.07.079** | **C - Authoritative Source/Reference Updated** | |
| **09.07.080** | **C - Authoritative Source/Reference Updated** | |
| **09.07.081** | **C - Authoritative Source/Reference Updated** | |
| **09.07.082** | **C - Authoritative Source/Reference Updated** | |
| **09.07.083** | **C - Authoritative Source/Reference Updated** | |
| **09.07.085** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

***Chart Legend:***

**A - Added**
These are new requirements due to revised and updated source documents.

**C - Changed**
These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**
These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 09, Accounts Payable (Payment Management)

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 09, Accounts Payable (Payment Management)**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Accounts Payable (Payment Management) specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Accounts Payable (Payment Management) specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Accounts Payable (Payment Management) specific financial management systems requirements for system and program managers' use in developing Accounts Payable functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements,

mandated by policy, for Accounts Payable (Payment Management) financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) INTRODUCTION

1. The Payment Management function deals with accounts payable. Depending on an agency's system architecture, specific activities relating to payments may be supported by other systems that provide payment data for control and management. For example, payroll systems usually trigger actual disbursements to employees through direct deposit or by check, and send only the expense and disbursement information to the system for recording the impact on the general ledger, funds control, and cost management processes.

2. Other systems may support activities that lead up to the payment stage, such as recording obligations and expenditures and establishing payables, but depend on the payment management system to manage the actual payment process itself. For example, a travel system might calculate the amount to be paid on a travel voucher and send transactions to the payment management system to record the expenses and a payable to the traveler. The payment management system would then schedule the payment for disbursement and confirm that the disbursement has been made.

3. Each Federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Part 1315 of title 5, Code of Federal Regulations implements the Prompt Payment Act requirements that specify Government policy for payments made by Federal entities. Different payment and related processes are used for different programs (e.g., entitlement program payments, commercial payments, and intra-governmental payments), for different payment methods (e.g., check, electronic funds transfer [EFT], and card technology), and for payments issuing offices (e.g., DoD disbursing offices, the Department of the Treasury, or Department of State). Various systems in the DoD architecture perform functions relating to payments. For example, fund-control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

4. Throughout this Volume, the terminology used for "vendor," etc. is that used in the source document. DoD uses special terminology for "vendor" and "contractor" ("commercial" is the terminology used to include both vendor and contractor). Users must understand that this Volume does NOT necessarily use the special DoD terminology for requirements that come from sources outside of DoD.

5. Accounting and systems requirements for accounts payable are primarily contained in the Statement of Federal Financial Accounting Standards (SFFAS), Office of Management and Budget (OMB) Bulletins/Circulars and the Department of Defense Financial Management Regulation (DoDFMR). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.004 | C - Authoritative Source/Reference Updated | **To support the Payment Follow-Up process, the system must provide automated functionality to report third-party payments on the principal vendors' IRS 1099-MISC forms.** | Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Maintain_And_Update_Payee_Information_001 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Maintain and Update Payee Information | 09.01.005 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to capture the following vendor information: • Vendor ID number (agency-assigned) • Vendor name (Legal) • Vendor name (Doing Business as (DBA)) • Vendor name (Division) • Vendor address • Business type (support System for Award Management (SAM) published business rules for business type: Federal govt., state govt., small business, etc.) • Organization type (support SAM published business rules for organization type: sole proprietorship/Individual; partnership, employee, etc.) • US or Non-US • Product Service codes • SIC code• North American Industry Classification System (NAICS) code • Credit Card Vendor Indicator • Data Universal Numbering System (DUNS) number • DUNS + 4 number for each instance of banking information, for SAM vendors • Prompt Pay indicator and type, or payment terms • IRS 1099 indicator • IRS W-2 indicator • SAM registration indicator (required, exempt) • SAM registration status (active or expired) • Comment field • Active/Inactive indicator • Debarment indicator • Debarment start and end dates • Government wide Financial Report System (GFRS) and Federal Agencies'** | Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_002 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| | | | **Centralized Trial-Balance System (FACTS) I trading partner codes for Federal vendors • Agency Location Codes (ALC) (for Federal vendors) • Disbursing Office Symbol (for Federal vendors) • Default payment method, e.g., check, EFT • Alternate payment methods • Taxpayer Identification Number (TIN) • Foreign address indicator • Four remittance addresses, for check payments (including street address, city, state, zip code, and country) • Contact name, telephone number and e-mail address for each remittance address • Four instances of Electronic Fund Transfer (EFT) banking information (including account number; account type (e.g., checking, savings); and RTN) • Four instances of EFT bank name and address • Contact name, telephone number and e-mail address for each instance of EFT banking information, accommodating contact types defined as mandatory in SAM business rules.** | | | | |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.009 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to validate for duplicate Taxpayer Identification Numbers (TINs) when adding or updating vendor records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.** | Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_003 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.010 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to maintain a history of changes made to vendor information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.** | Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_004 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.011 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to deactivate vendors on demand or based on agency-specified length of time with no activity.** | Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_005 |
| Maintain and Update Payee Information | 09.01.012 | D - Duplicate Requirement Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to import Central Contractor Registration (CCR) data. Update vendor data for relevant changes contained in the CCR's daily extract files. Support the data definitions (e.g. data types; field names; field lengths) used in CCR for fields that are common to the CCR and the Core vendor file. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_And_Update_Payee_Information_006 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.014 | D - Duplicate Requirement Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate multiple Data Universal Numbering System (DUNS) plus 4 numbers to a single DUNS number. | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_008 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.015 | D - Duplicate Requirement Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate one Data Universal Numbering System (DUNS)+4 with each instance of a vendor's Central Contractor Registration (CCR) banking information. | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_009 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.016 | D - Duplicate Requirement Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate multiple Data Universal Numbering System (DUNS) numbers with a single Taxpayer Identification Number (TIN). | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_010 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Maintain and Update Payee Information | 09.01.017 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to query vendor file. Parameters include: • Vendor number • Vendor legal name • Vendor Doing Business As (DBA) Name • Vendor Division • Vendor Taxpayer Identification Number (TIN) • Data Universal Numbering System (DUNS) number • IRS 1099 indicator. Result is a display of all vendor data for the specified vendor. Output options include an Excel formatted data file. | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_011 |
| Maintain and Update Payee Information | 09.01.018 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to query vendor history. Parameters include vendor number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values. | Source: ; Source Date: | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Maintain_And_Update_Payee_Information_012 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.022 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to associate vendor and customer records that represent the same entity.** | Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_016 |
| Maintain and Update Payee Information | 09.01.023 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to identify updated Central Contractor Registration (CCR) company names (legal, Doing Business As (DBA) or division) that are different than vendor names on obligations. Generate an exception report to notify agencies of contracts that require modification. Result is a list of selected vendor numbers, details of the CCR company name change, related obligation document numbers and associated vendor names. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_And_Update_Payee_Information_017 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.027 | | The system shall have the capability to block a vendor from offset for any contract assigned in accordance with the Assignment of Claims Act of 1940. | Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Maintain_And_Update_Payee_Information_022 |
| Maintain and Update Payee Information | 09.01.028 | | The system shall provide the capability to recognize (identify), record, and track when FAR clause 52.232-23 is cited on the awarded contract. Note: This clause allows the assignment of claims against contracts citing this clause. | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_023 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.029 | | The system shall provide a capability for an authorized user to add, modify, save, and delete a Notice of Assignment (NOA) and/or Release of Assignment (ROA). | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_024 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.030 | | The system shall provide a capability to send an acknowledgment of a NOA receipt as an electronic notification to the assignee after receiving validation from the contracting officer. | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_025 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Maintain and Update Payee Information | 09.01.032 | | The system shall have the capability to prevent more than one notice of assignment (NOA) for the same contract number and generate an alert to the authorized user. | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_026 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
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| Maintain and Update Payee Information | 09.01.033 | | In the event there are more than one assignment of claims (NOA) for the same contract , the system shall validate the first assignment of claims has been released/ended before allowing activation of the second claim. | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_028 |

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| Maintain and Update Payee Information | 09.01.034 | | The system shall have the capability to prevent the assignment of claims (NOA) prior to the effective date of it's associated contract number. | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_029 |

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| Maintain and Update Payee Information | 09.01.035 | | The system shall have the capability to validate the minimum dollar amount for Assignment of Claims ($1,000). | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_030 |

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| Maintain and Update Payee Information | 09.01.036 | | The system shall automatically identify assignees who are not registered in SAM/CEFT upon receipt of Notice of Assignment requests. | Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_032 |

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| Maintain and Update Payee Information | 09.01.038 | | The system shall provide the ability to recognize, record, and track when FAR clause 52.232-24 is cited on the awarded contract. This clause prohibits the establishment of an assignment of claims against contracts citing this clause. | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_031 |

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| Maintain and Update Payee Information | 09.01.039 | A - New Based on Review of an Existing Authoritative source | **The system must ensure prior to any payments that all vendors or contractors have been registered in System for Award Management (SAM) as prescribed by Federal Acquisition Regulation (FAR), Subpart 4.11. Conditions under which registration in SAM is not required prior to the award of a contract agreement are found at the FAR 1.1102.** | Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012Source: DoDFMRVol10,Ch12, Sub1201; Source Date: 6/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Maintain_And_Update_Payee_Information_034 |
| Recognize Liabilities/Establish Payables | 09.02.001 | D - Duplicate Requirement Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to warehouse approved invoices for future scheduling. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_001 |

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| Recognize Liabilities/Establish Payables | 09.02.002 | | To support the Accounts Payable process, the system must provide automated functionality to record an accrued liability and the reclassification of the order from undelivered to delivered upon receipt of goods or services whether the goods are delivered or in transit. | Source: SFFAS1,77; Source Date: 3/1/1993 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_002 |
| Recognize Liabilities/Establish Payables | 09.02.010 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to record payments made on behalf of another agency, citing the other agency's funding information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_007 |

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| Recognize Liabilities/Establish Payables | 09.02.014 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payment Confirmation process, the Core financial system must provide automated functionality to record disbursement cancellations for individual payments that have not been negotiated. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_009 |
| Recognize Liabilities/Establish Payables | 09.02.016 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to record the United States Standard General Ledger (USSGL) prescribed general ledger entries for the payment of advances, prepaid expenses, loans, and grants. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_011 |

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| Recognize Liabilities/Establish Payables | 09.02.023 | | The system must record interest payable for the amount of interest expense incurred and unpaid. | Source: SFFAS1,81; Source Date: 3/1/1993 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_015 |

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| Recognize Liabilities/Establish Payables | 09.02.024 | | Interest payable to federal entities is an Intragovernmental liability and the system must account for it separately from interest payable to the public. | Source: SFFAS1,82; Source Date: 3/1/1993 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_016 |

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| Recognize Liabilities/Establish Payables | 09.02.034 | | The system must record contract holdbacks as a part of the other liabilities rather than being included in accounts payable. | Source: DoDFMRVol4,Ch9,Sub0901; Source Date: 8/1/2009Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_020 |

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| Recognize Liabilities/Establish Payables | 09.02.037 | | The system must, for ongoing shipbuilding or construction of facilities, record accounts payable based on the percentage of completion of the project. The recorded accounts payable amount should be equivalent to the amount certified by the contracting officer and should not include any amounts held pending completion and acceptance of the contract. | Source: SFFAS1,79; Source Date: 3/1/1993Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_021 |

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| Recognize Liabilities/Establish Payables | 09.02.038 | | The system shall not delay in recognizing a liability based upon the availability of funds and shall disclose the accounts payable not covered by budgetary resources. | Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009Source: SFFAS1,80; Source Date: 3/1/1993 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_022 |

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| Recognize Liabilities/Establish Payables | 09.02.041 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to capture the following additional information on invoice documents: • Vendor invoice number or account number • Invoice date • Invoice receipt date • Vendor ID number and name • Contract line/sub line number • Name and address of contractor official to whom payment is to be sent • Electronic Fund Transfer (EFT) banking information (account number, account type, Routing Transit Number (RTN)) • Data Universal Numbering System (DUNS)+4 number for System for Award Management (SAM) vendors • Payment terms (including discount for prompt payment) • Shipping terms (e.g., shipment number and date of shipment) • Vendor contact name and telephone number • Dates products were delivered or services were provided • User comments • Date invoice returned to vendor • Date improper invoice resubmitted by vendor.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Recognize_Liabilities_And_Establish_Payables_024 |

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| Recognize Liabilities/Establish Payables | 09.02.046 | | Other current liabilities due to federal entities are Intragovernmental liabilities that the system must report separately from those due to employees and the public. | Source: SFFAS1,85; Source Date: 3/1/1993 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_026 |
| Recognize Liabilities/Establish Payables | 09.02.047 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to record credit memo offsets against subsequent payments to the same vendor from the same or a different funding source.** | Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Recognize_Liabilities_And_Establish_Payables_027 |

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| Recognize Liabilities/Establish Payables | 09.02.048 | D - Authoritative Source/Reference Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to capture a vendor invoice number of up to 30 characters or the current requirement of I TFM-6-5000. Report the complete number on all payment files, reports and query results. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_028 |
| Recognize Liabilities/Establish Payables | 09.02.053 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to define recurring payments in the system and schedule items (e.g. contracts, leases, etc.) for payment on an interval determined by the agency (i.e., weekly, bi-weekly, monthly, quarterly or other specified number of days). Capture the actual payment dates on the individual payment records.** | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Recognize_Liabilities_And_Establish_Payables_032 |
| Recognize Liabilities/Establish Payables | 09.02.054 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to update recurring payment information for changes in agreement terms, amounts, frequency, etc.** | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Recognize_Liabilities_And_Establish_Payables_033 |

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| Recognize Liabilities/Establish Payables | 09.02.056 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to capture an agency-specified payment due date in place of a system-calculated due date (i.e. payment due date override).** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Recognize_Liabilities_And_Establish_Payables_034 |
| Recognize Liabilities/Establish Payables | 09.02.058 | D - Authoritative Source/Reference Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to record an invoice as a 'partial or 'final payment of the referenced obligation. If 'final, de-obligate any un-liquidated balance and close the obligation and receipt. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_035 |

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| Recognize Liabilities/Establish Payables | 09.02.062 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to generate a letter or email to the vendor notifying them of the return of an improper invoice, upon the recording of an improper invoice reason code. Include the following information in the notice: • Vendor invoice number and date • Reason code(s) and description(s) of invoice discrepancies • Date of notice. • Request for a corrected invoice • Name, title, telephone number and e-mail address of Agency contact person.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Recognize_Liabilities_And_Establish_Payables_039 |
| Recognize Liabilities/Establish Payables | 09.02.064 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to record purchases made through the use of imprested funds and third-party drafts.** | Source: DoDFMRVol10,Ch10, Sub1002; Source Date: 6/1/2012 | 2.2.1.2_Establishing Payables_DI | Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM. | Recognize_Liabilities_And_Establish_Payables_041 |
| Recognize Liabilities/Establish Payables | 09.02.073 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounts Payable process, the Core financial system must provide automated functionality to liquidate advance or prepaid expense when recording an accrued liability (receipt of goods or services). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_050 |

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| Recognize Liabilities/Establish Payables | 09.02.082 | D - Duplicate Requirement Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing actions in the following categories: • Invoice adjusted • Invoice held from payment schedule • Invoice cancelled. For example, PH01, Payment Held, Vendor CCR status expired, IA03, Invoice Adjusted, Unauthorized shipping charges deducted, IC02, Invoice cancelled, Invoice resubmitted with new invoice number. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_059 |
| Recognize Liabilities/Establish Payables | 09.02.083 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to define reason codes and related descriptions for improper invoices.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Recognize_Liabilities_And_Establish_Payables_060 |
| Recognize Liabilities/Establish Payables | 09.02.084 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to capture reason codes and related descriptions for the following types of invoice processing errors and actions: • Advantageous discount lost • Interest paid • improper payment made • Invoice adjusted • Invoice held from payment schedule • Invoice cancelled.** | Source: DoDFMRVol10,Ch22, Sub2209; Source Date: 10/1/2012 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Recognize_Liabilities_And_Establish_Payables_061 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.085 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to capture reason codes and related descriptions for improper invoices held or suspended (i.e., failed validations).** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Recognize_Liabilities_And_Establish_Payables_062 |
| Recognize Liabilities/Establish Payables | 09.02.086 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to define dates (e.g., weekends, Federal holidays) for which payments cannot be scheduled. Prevent payment scheduling that falls on agency-excluded dates.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Recognize_Liabilities_And_Establish_Payables_063 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.087 | D - Duplicate Requirement Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to import vendor updates from the Central Contractor Registration (CCR) system and release previously suspended invoices and payment vouchers for the following: • Vendor status change from expired to active • Vendor name on document or referenced obligation now the same as CCR company name (legal, Doing Business AS (DBA), or division) • Banking information on document or referenced obligation now the same as banking information on vendor file. Calculate payment due dates for released invoices and recalculate payment due dates for released payment vouchers. | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Recognize_Liabilities_And_Establish_Payables_064 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.088 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to record disbursements-in-transit entries when payments are certified.** | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_065 |
| Recognize Liabilities/Establish Payables | 09.02.089 | D - Authoritative Source/Reference Deleted | DELETED: The agency's single integrated financial management system must provide access the following information at time of purchase card approval • card number; • FY; • appropriation/Treasury fund symbol; • organization code; • cost center; • object class; • project code; • program code; and • individual name/office name of cardholder. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Recognize_Liabilities_And_Establish_Payables_066 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.115 | | The system shall have the capability to identify Foreign Military Sales (FMS) payments by case identifier (composed of the country code, implementing agency (IA) code, and a three-position case designator assigned by the IA) and the line item number . All requisitions for materiel or services have a case identifier and line item number. | Source: DoDFMRVol15,Ch3,Sub0301; Source Date: 2/1/2012 | 2.2.3.2_Reporting on Payments_DO | Agencies for which Treasury disburses: Provide payment transaction information at the required account classification level (for example, appropriation, fund, and receipt) and subclass code as specified in the TFM. | Recognize_Liabilities_And_Establish_Payables_092 |
| Recognize Liabilities/Establish Payables | 09.02.116 | | The system shall provide the capability to classify payables as governmental or public. | Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_093 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.119 | | The system shall provide automated functionality to accrue and recognize an accounts payable in each accounting period based on constructive or de facto receipt when a contractor builds or manufactures facilities or equipment according to the government specifications. | Source: SFFAS1,78; Source Date: 3/1/1993Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Recognize_Liabilities_And_Establish_Payables_094 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.120 | | The system shall alert the user when FAR 52.216-26 (Payments of Allowable Costs Before Definitization) is cited to notify an authorized user when definization of Letter Contract is required according to the terms and conditions of the contract set forth by the contracting officer (i.e., payment to vendor up to 75% of the cost of the clin until definitization of the contract). | Source: DoDFMRVol10,Ch1,Sub0104; Source Date: 6/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Recognize_Liabilities_And_Establish_Payables_095 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.121 | | The system shall have a capability to identify the type of contract (i.e. cost, cost plus, fixed price, etc.) | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Recognize_Liabilities_And_Establish_Payables_096 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Recognize Liabilities/Establish Payables | 09.02.125 | | The system shall provide the capability to maintain an SFIS standard accounting classification structure. | Source: DoDFMRVol1,Ch4,Sub0406; Source Date: 6/1/2009 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Recognize_Liabilities_And_Establish_Payables_097 |
| Recognize Liabilities/Establish Payables | 09.02.126 | | The system shall have the ability to identify, record, and maintain deliverable line item (e.g., CLIN/SLIN/ELIN) structures, at the lowest level (e.g., 0001, 0001AA, A001) IAW DFARS 204.71. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Recognize_Liabilities_And_Establish_Payables_099 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
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| Recognize Liabilities/Establish Payables | 09.02.127 | | The system shall have the ability to identify informational SLINs as an identifier of accounting classifications for multiple funded contract line items. For example, CLINs 0001 ($12,000.00) and 0002 ($12,500.00) are funded by informational subline items 000101 ACRN: AA - $20,000.00 and 000102 ACRN: AB - $15000.00. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Recognize_Liabilities_And_Establish_Payables_098 |
| Schedule Payments for Disbursement | 09.03.005 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to consolidate multiple payments to a single payee in accordance with Treasury Financial Manual (TFM) prescribed limitations (currently up to 14 lines of 55 characters each for check payments, up to 9,999 lines of 80 characters each for Corporate Trade Exchange (CTX) payments). Itemize all payments covered by the one check or Electronic Fund Transfer (EFT) (CTX only). Provide the option to issue separate checks to a payee. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Schedule_Payments_For_Disbursements_001 |
| Schedule Payments for Disbursement | 09.03.006 | | The system must, if the amounts of two or more basic vouchers or invoices due one payee may be properly combined in one check, clearly indicate in the voucher number column on the voucher-schedule the individual basic voucher numbers. However, the items will be added and listed as a single payment. | Source: TFMVol1,Pt4,Ch2000, Sec2055.40; Source Date: 3/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2065; Source Date: 12/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_002 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Schedule Payments for Disbursement | 09.03.014 | | The system must for payments for services of a continuing nature such as rents, janitorial services, etc., which are performed under agency-vendor agreements providing for payments of definite amounts at fixed periodic intervals, be capable of making payments without submission of invoices, or bills by the vendor. | Source: TFMVol1,Pt4,Ch2000, Sec2025.30; Source Date: 3/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2055; Source Date: 12/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_010 |
| Schedule Payments for Disbursement | 09.03.019 | | Except as provided in paragraphs (g)(2) through (5) of this section, The system must generate a payment due date of either: (i) On the date(s) specified in the contract; (ii) In accordance with discount terms when discounts are offered and taken (see 1315.7); (iii) In accordance with Accelerated Payment Methods (see 1315.5); or (iv) 30 days after the start of the payment period as specified in paragraph (f) of this section, if not specified in the contract, if discounts are not taken, and if accelerated payment methods are not used. | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Schedule_Payments_For_Disbursements_013 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | DFAS 7900.4-M, Vol. 09<br>Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Schedule Payments for Disbursement | 09.03.035 | | The system shall provide automated functionality to make payment using the Accounting classification reference number (ACRN) funding of the line item being billed. Line Item Specific: Single Funding. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_027 |
| Schedule Payments for Disbursement | 09.03.036 | | The system shall provide automated functionality to make payment in sequential ACRN order within the line item, exhausting all funds in the previous Accounting classification reference number (ACRN) before paying from the next ACRN using the following sequential order: Alpha/Alpha; Alpha/numeric; numeric/alpha; and numeric/numeric. Line Item Specific: Sequential ACRN Order. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_028 |
| Schedule Payments for Disbursement | 09.03.037 | | The system shall provide automated functionality to make payment within the line item in the sequence Accounting classification reference number (ACRN) order specified, exhausting all funds in the previous ACRN before paying from the next ACRN, if there is more than one ACRN within a contract line item, (i.e. informational sub-line items contain separate ACRNs), and the contracting officer intends the funds to be liquidated in a specified ACRN order. Line Item Specific: Contracting Officer Specified ACRN Order. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_029 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Schedule Payments for Disbursement | 09.03.040 | | In the event there is more than one Accounting classification reference number (ACRN) within a contract line item, (i.e. informational sub-line items contain separate ACRNs), and the contracting officer intends the funds to be liquidated in the same proportion as the amount of funding currently unliquidated for each ACRN, the system shall provide automated functionality to make payment from each ACRN in the same proportion as the amount of funding currently unliquidated for each ACRN. Line Item Specific: Proration. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_032 |
| Schedule Payments for Disbursement | 09.03.041 | | The system shall provide automated functionality to make payment in sequential ACRN order within the contract or order, exhausting all funds in the previous Accounting classification reference number (ACRN) before paying from the next ACRN using the following sequential order: alpha/alpha; alpha/numeric; numeric/alpha; and numeric/numeric. Contract-wide: Sequential ACRN Order. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_033 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Schedule Payments for Disbursement | 09.03.042 | | The system shall provide automated functionality to make payment in sequential ACRN order within the contract or order, exhausting all funds in the previous Accounting classification reference number (ACRN) before paying from the next ACRN in the sequence order specified (if the contracting officer intends the funds to be liquidated in a specified ACRN order). Contract-wide: Contracting Officer Specified ACRN Order. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_034 |
| Schedule Payments for Disbursement | 09.03.044 | | The system shall provide automated functionality to make payment using the Accounting classification reference number (ACRN) with the earliest cancellation date first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in that ACRN before disbursing funds from the next. Contract-wide: by Cancellation Date. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_036 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Schedule Payments for Disbursement | 09.03.045 | | The system shall provide automated functionality to make payment from each Accounting classification reference number (ACRN) within the contract or order in the same proportion as the amount of funding currently unliquidated for each ACRN (if the contract or order that provides for progress payments based on costs, unless the administrative contracting officer authorizes use of one of the other options, or if the contracting officer intends the funds to be liquidated in the same proportion as the amount of funding currently unliquidated for each ACRN). Contract-wide: Proration. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_037 |
| Schedule Payments for Disbursement | 09.03.047 | | In the event there is more than one Accounting classification reference number (ACRN) associated with the same cancellation date, the system shall disburse the payment amount from each ACRN with the same cancellation date in the same proportion as the amount of funding obligated for each ACRN with the same cancellation date. Line Item Specific: By Cancellation Date. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_038 |
| Schedule Payments for Disbursement | 09.03.048 | | In the event there is more than one Accounting classification reference number (ACRN) associated with the same fiscal year, the payment amount shall be disbursed from each ACRN within a fiscal year in the same proportion as the amount of funding obligated for each ACRN within the fiscal year. Contract-wide: by Fiscal Year. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_039 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Schedule Payments for Disbursement | 09.03.049 | | In the event there is more than one Accounting classification reference number (ACRN) associated with the same cancellation date, the system shall provide automated functionality to disburse the payment amount from each ACRN with the same cancellation date in the same proportion as the amount of funding obligated for each ACRN with the same cancellation date. Contract-wide: by Cancellation Date. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_040 |
| Schedule Payments for Disbursement | 09.03.050 | | The system shall require the Unique Identification (UID) code exists on the Material Inspection and Receiving Report (at the time of delivery) when the contract contains clause DFARS 252.211-7003, Item Identification and Valuation. | Source: DFARS,Pt211,Subpt211.2; Source Date: 12/1/2013 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Schedule_Payments_For_Disbursements_041 |
| Schedule Payments for Disbursement | 09.03.051 | | The system shall provide automated functionality to flag a line item containing an exceeded Freight Charge Threshold (e.g., pre-paid transportation freight charges in excess of $100 without documentation substantiating charges IAW FAR 52.247-67 or FAR 47.303-17(d)(2), $250.00 or less). | Source: DoDFMRVol10,Ch13,Sub1306; Source Date: 6/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_043 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Schedule Payments for Disbursement | 09.03.052 | | The system shall flag invoices if two invoices on the same contract have the following preconditions: -- same gross amount -- invoice status is not deleted or rejected -- invoice payment date is not null -- invoices entered within plus or minus 45 days of each other -- net amount is greater than 0 -- the second invoice's last update date is greater than the last update on the original invoice. Upon meeting above preconditions, invoices that meet any of the following scenarios should be considered reviewable for an Improper Payment Integrity Check: -- gross amount is greater than user defined threshold -- identical invoice dates and invoice numbers -- identical vendor id and invoice numbers but different invoice dates -- identical invoice dates and material acceptance dates -- identical invoice dates, but different vendor id -- identical material delivery dates -- identical invoice dates but different input dates. | Source: OMBCIRA-123,AppC,PtI; Source Date: 4/1/2011 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Schedule_Payments_For_Disbursements_044 |
| Schedule Payments for Disbursement | 09.03.053 | | The system shall have the capability to display the status (e.g., approved/not approved) of the Foreign Military Sales (FMS) Expenditure Authority (EA) requests. | Source: DoDFMRVol15,Ch4,Sub0401; Source Date: 1/1/2014 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_045 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Schedule Payments for Disbursement | 09.03.054 | | The system shall provide the capability to generate requests for Foreign Military Sales (FMS) Expenditure Authority (EA) approval. | Source: DoDFMRVol15,Ch4,Sub0401; Source Date: 1/1/2014 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_046 |
| Schedule Payments for Disbursement | 09.03.056 | | The system shall provide the capability to record and maintain Foreign Military Sales (FMS) Expenditure Authority (EA) unique identifier (e.g., EA advice number or transaction control number). | Source: DoDFMRVol15,Ch4,Sub0405; Source Date: 1/1/2014 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_047 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Schedule Payments for Disbursement | 09.03.057 | | The system must have the capability to allow for quantities in excess of the obligation document. When the clause is cited, this is the following criteria: a) allow for input of quantities accepted in excess of any allowable variation in quantity b) track the value (based on the unit price) of the quantities accepted in excess of any allowable variation in quantity c) For quantities accepted in excess of any allowable variation in quantity that are valued at $250 or less: limit the payable amount to the quantity ordered plus any allowable variation in quantity d) For quantities accepted in excess of any allowable variation in quantity that are valued at more than $250: include the total excess quantity in the payable amount. | Source: 48CFRVol1,Ch1,Pt11, Subpt11.7; Source Date: 9/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_051 |
| Schedule Payments for Disbursement | 09.03.058 | | The system shall provide automated functionality to recognize an accounts payable for the approved amount upon the receipt of the related invoice when contract financing payments are allowed to be issued to the vendor prior to the delivery of the good or service. (Examples of these contract financing payments include Advance Payments, Performance-Based Payments, Commercial Advances & Interim Payments, Progress Payments based on costs, Progress Payments based on percentage or stage of completion, and Interim Payments under a costs reimbursement contract.) | Source: DoDFMRVol10,Ch10, Sub1004; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_048 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Schedule Payments for Disbursement | 09.03.060 | | The system shall have the capability to suspend interim cost voucher payments (against a cost-reimbursement type contract) until an approval has been received from an authorized government official e.g. DCAA. | Source: DoDFMRVol10,Ch10, Sub1003; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_049 |
| Schedule Payments for Disbursement | 09.03.062 | | The system shall provide the capability to record contract financing payments against contracts designated as Foreign Military Sales (FMS) and apply the applicable payment and liquidation rates. | Source: DoDFMRVol10,Ch10, Sub1004; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_050 |
| Schedule Payments for Disbursement | 09.03.063 | | The system shall provide automated functionality to suspend payment of invoices to the vendor for any portion of a contract line item or exhibit line item which contains an Not Separately Priced (NSP) item(s) until: The vendor has delivered the total quantity of all related contract subline items or exhibit subline items and the Government has accepted them. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_052 |

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| Schedule Payments for Disbursement | 09.03.064 | | The system shall have a capability to flag invoices for further review by an authorized user to validate Evidence of Shipment exists for goods received when FAR 52.247-48 (Evidence of Shipment) is cited. | Source: 48CFRVol2,Ch1,Pt52, Subpt52.2; Source Date: 9/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_053 |
| Schedule Payments for Disbursement | 09.03.066 | | The system shall provide automated functionality to accept contractor's extension of discount period or increase in the discount percentage beyond what was previously offered. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_054 |
| Schedule Payments for Disbursement | 09.03.067 | | The system shall provide the capability to identify invoices/payment requests subject to funds canceling at fiscal year end, September 30. | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_055 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Schedule Payments for Disbursement | 09.03.068 | | The system shall provide the capability to automatically make federal excise tax payments on fuel purchases. | Source: DoDFMRVol10,Ch6,Sub0603; Source Date: 9/1/2012Source: DoDFMRVol10,Ch6,Sub0602; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_056 |
| Schedule Payments for Disbursement | 09.03.069 | | The system shall provide the capability to receive and process miscellaneous payments in an electronic format (e.g., EDI, XML) unless otherwise excluded. | Source: DoDFMRVol10,Ch17, Sub1702; Source Date: 5/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_057 |
| Schedule Payments for Disbursement | 09.03.072 | | To support the progress payment process, the system shall calculate the recoupment/liquidation amount for progress payments by multiplying the gross amount of the invoice by the liquidation rate. | Source: DoDFMRVol10,Ch10, Sub1004; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_059 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Schedule Payments for Disbursement | 09.03.073 | | To support the progress payment process, the system shall use the outstanding work in process (WIP) balance to liquidate progress payments, when the recoupment/liquidation amount is greater than the outstanding WIP balance. | Source: DoDFMRVol10,Ch10, Sub1004; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Schedule_Payments_For_Disbursements_060 |
| Schedule Payments for Disbursement | 09.03.074 | | The system shall run integrity checks and flag invoices that meet the matching criteria to identify improper payments. | Source: OMBCIRA-123,AppC,PtI; Source Date: 4/1/2011 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Schedule_Payments_For_Disbursements_061 |
| Schedule Payments for Disbursement | 09.03.075 | | The system shall generate a daily report identifying all potential improper invoices. | Source: OMBCIRA-123,AppC,PtI; Source Date: 4/1/2011 | 2.2.3.3_Reporting on Payments_DO | Provide improper payment information as specified in OMB Circular No. A-123 and the TFM. | Schedule_Payments_For_Disbursements_062 |

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| Schedule Payments for Disbursement | 09.03.077 | D - Authoritative Source/Reference Deleted | DELETED: To support the Funds Status process, the Core financial system must provide automated functionality to query status of funds. Parameters include accounting period, and allotment accounting classification. Result is a display providing the following information: • Accounting classification elements • Total Allotment • Commitments • Obligations • Expenditures • Available Balance (available balance must equal the balance in the 4610 or 4620 account). Drill down from the commitments line, obligations line, and the expenditures line to the detailed transactions, documents, and document detail that support these lines. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Schedule_Payments_For_Disbursements_063 |

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| Schedule Payments for Disbursement | 09.03.078 | | The system must provide the capability to validate the Taxpayer Identification Number (TIN) for miscellaneous payments when the vendor is not required to register in the System for Award Management (SAM). | Source: DoDFMRVol10,Ch12, Sub1201; Source Date: 6/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Schedule_Payments_For_Disbursements_058 |
| Execute Payments | 09.04.004 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to generate the following identification on each remittance, as allowed for by Treasury payment file formats and National Automated Clearing House Association (NACHA) edits: • Vendor invoice number(s) or account number • Obligating document number or other reference number • Discount, interest and offset amounts. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_002 |

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| Execute Payments | 09.04.007 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to export check and EFT payment files in the current Treasury FMS defined formats. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_005 |
| Execute Payments | 09.04.009 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to record payment transactions from other systems, such as payroll and travel. Identify whether or not disbursement has already been made, and record the United States Standard General Ledger (USSGL) prescribed general ledger entries. Schedule those disbursements not already made for payment through the Core financial system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_006 |
| Execute Payments | 09.04.012 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to apply discount amounts across multiple accounting lines on an invoice using the ratio of the original invoice accounting line amounts to the invoice total.** | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_026 |

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| Execute Payments | 09.04.015 | D - Duplicate Requirement Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to capture up to 9,999 document line items per invoice document. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_028 |
| Execute Payments | 09.04.016 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to define reason codes and related descriptions for invoice processing errors in the following categories:• Advantageous discount lost • Interest paid, and • Improper payment made.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.1.2_Establishing Payables_DI | Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM. | Execute_Payments_029 |
| Execute Payments | 09.04.028 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to generate CTX payment files that meet the following specifications: • Reflect balanced transactions (sum of all remittance records equals the transaction total). • Include a valid settlement date (next business day or later). • Accommodate credit memos. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_039 |
| Execute Payments | 09.04.031 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to prevent agency offset of vendor payments based on agency-defined criteria such as accounting classification elements, vendor number, and vendor Central Contractor Registration (CCR) business type. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_042 |

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| Execute Payments | 09.04.033 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to generate the reversal of an entire payment schedule or a single payment within a payment schedule based on a single, online action. Generate disbursement-in-transit reversal entries, record the re-established accounts payable, and update related payment records. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_044 |
| Execute Payments | 09.04.035 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to capture the TAFS associated with each payment in ECS, SPS and Bulk Vendor/Miscellaneous payment files. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_045 |
| Execute Payments | 09.04.042 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to notify vendors of payments that have been offset by credit memos. Specify the invoice number, invoice amount, offset amount, payment amount and payment date.** | Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010 | Requirement Not Covered by TFM Guidance | | Execute_Payments_051 |
| Execute Payments | 09.04.045 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to select and process warehoused invoices for manual payment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_054 |

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| Execute Payments | 09.04.046 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to query disbursement data. Parameters include accounting period range, disbursement type(s) to be included. Provide an option to exclude credit card transactions. Result is the total number of payments made on time by disbursement type. Query returns total number of on-time and late payments made based on due date. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_055 |
| Execute Payments | 09.04.047 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to capture the following additional information for Intra-governmental Payment and Collection (IPAC) transactions: • Sender/originator TAS • Sender ALC • Sender Standard General Ledger (SGL) account • Sender BETC • Sender DO symbol • Sender DUNS number • Sender DUNS+4 number • Customer/receiver TAS • Customer ALC • Customer SGL account • Customer DUNS number • Customer DUNS+4 number • Customer BETC • Customer Department Code.** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Execute_Payments_056 |

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| Execute Payments | 09.04.048 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to capture the following additional information with IPAC reclassifications: • Original DO symbol • Voucher number.** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Execute_Payments_057 |
| Execute Payments | 09.04.049 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to capture SGL comments with IPAC disbursement and collection transactions.** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Execute_Payments_058 |
| Execute Payments | 09.04.051 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to record vendor credit memoranda as accounts receivable or negative accounts payable. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_060 |
| Execute Payments | 09.04.053 | D - Duplicate Requirement Deleted | DELETED: To add value to the Disbursing process, the Core financial system should provide automated functionality to calculate payments to foreign vendors based on current exchange rates. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_062 |
| Execute Payments | 09.04.055 | D - Duplicate Requirement Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the contractor's nine digit, numeric Taxpayer Identification Number (TIN) and Data Universal Numbering System (DUNS) identification. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_064 |

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| Execute Payments | 09.04.056 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from Electronic Fund Transfer (EFT).** | Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Execute_Payments_065 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.057 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide access to the following information related to an EFT payment • contract number and all associated delivery order numbers or task order numbers (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); 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: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_136 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
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| Execute Payments | 09.04.058 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following information related to the contract: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any) • award date; • obligating document number (if different from contract number); • contractor name and address, including any previous company name(s) used for the particular contract; • contract administration office; • payment office; • product or service description; • unit of measure; • unit price; • extended price; • quantity; • payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.); • payment type (e.g., advance pay, progress pay, or partial pay); • accounting information; • names of government-designated receiving, certifying, and acceptance officials; • variance amount or percentage allowed; and • total amount.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_067 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.059 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide access to a protest decision that resulted in the award of costs.** | Source: DoDFMRVol10,Ch12, Sub1202; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_068 |
| Execute Payments | 09.04.060 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the specified duration of land rights acquired. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_069 |
| Execute Payments | 09.04.061 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access any restrictions on the use or convertibility of general property, plant and equipment (PP&E) acquired, e.g., land donated to an agency for its use with the provision that if the agency ceases operations at that location, the land would revert back to the donor. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_070 |
| Execute Payments | 09.04.062 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must provide access to the following required information associated with the payment for PP&E acquired under lease • lease agreement and terms; • amount of lease; and • discount rate (if a lease). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_071 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.063 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the costs and asset identifier(s) associated with the cleanup of PP&E. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_072 |
| Execute Payments | 09.04.064 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the asset identifier and/or project/program code and asset category (e.g., national defense assets, multi-use heritage assets, and investments in non-Federal property) associated with the payment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_073 |
| Execute Payments | 09.04.065 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the following information associated with acquisitions related to software development • total acquisition costs by line item description of phase (e.g., completion of conceptual formulation, design, and testing); • transaction purpose (e.g., acquisition, data conversion, or repair); • asset identifier or associated project/program; and • elements of products and services acquired, e.g., training, licenses, and manuals. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_074 |

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| Execute Payments | 09.04.066 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access assignment of claim information, as in the case of a bankruptcy or court ordered restructuring, to ensure payment is made in accordance with the assignment.** | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_075 |
| Execute Payments | 09.04.067 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the contract terms regarding delivery or constructive delivery.** | Source: DoDFMRVol10,Ch10, Sub1002; Source Date: 6/1/2012Source: DoDFMRVol10,Ch13, Sub1306; Source Date: 6/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_076 |
| Execute Payments | 09.04.068 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the advance/prepayment terms associated with a contract financing agreement.** | Source: DoDFMRVol10,Ch10, Sub1004; Source Date: 6/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_077 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.069 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must provide access to the bill, invoice, or written request for payment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_078 |
| Execute Payments | 09.04.070 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following proper invoice information • name and address of contractor; • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • description of products or services for each item; • quantity for each item; • unit of measure for each item; • unit price for each item; • extended price for each item; • total invoice amount; • shipping terms; • payment terms; • name and address of contractor official to whom payment is to be sent; • name, title, phone number, and mailing address of person to notify if invoice is defective; • invoice date; • invoice receipt date; • proper invoice date; • proper invoice receipt date; • transportation costs; • prompt payment terms; • vendor invoice number; and • proper invoice acceptance date.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_079 |

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| Execute Payments | 09.04.071 | D - Duplicate Requirement Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must provide an indicator to mark whether an invoice has been paid (including Treasury schedule and trace number). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_080 |
| Execute Payments | 09.04.072 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the estimated cost of work completed by a contractor for facilities or equipment constructed or manufactured by contractors in accordance with contract specifications.** | Source: SFFAS1,79; Source Date: 3/1/1993 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Execute_Payments_081 |

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| Execute Payments | 09.04.073 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following information from the receiving report • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • description of products delivered or services performed; • quantity of items delivered; • unit of measure; • date products delivered, or dates from/to services performed; • date products received; and • signature, printed name, phone number, and mailing address of receiving official.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_082 |

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| Execute Payments | 09.04.074 | | To support the payment process, the agency's single integrated financial management system must access the following acceptance information • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • product or service description; • unit of measure; • delivery/performance schedule; • quantities accepted; • quantity rejected; • date rejected (returned); • date products delivered or dates from/to services performed; • receipt date; • acceptance of products and services date; • progress payment approval date; • signature (or electronic alternative) of acceptance official; • name, title, phone number, and mailing address of acceptance official; and • interest calculation date in accordance with Title 5, Part 1315 of the Code of Federal Regulations (CFR). | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_083 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.075 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following information associated with final acceptance at closeout relative to final payment • date of acceptance; • evidence of performance (e.g., receiving report approved by designated official); and • receipt of products and services.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_084 |
| Execute Payments | 09.04.077 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must access the acquisition cost of each item and the proper accounting classification. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_086 |
| Execute Payments | 09.04.078 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide evidence of performance indicator if payment was made prior to performance in accordance with the fast or advance payment clause.** | Source: DoDFMRVol10,Ch10, Sub1005; Source Date: 6/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_087 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.079 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide access to information on the history of contractor deficiencies to determine if fast pay abuse exists.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Execute_Payments_088 |
| Execute Payments | 09.04.080 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • contractor invoice number; • total invoice amount; and • name and address of contractor official to whom payment is to be sent.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_089 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.085 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide the ability to make payment without an invoice based on the contract schedule of payment.** | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_094 |
| Execute Payments | 09.04.087 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide the capability to flag payments for accelerated/special processing.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_096 |
| Execute Payments | 09.04.088 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must identify project(s) associated with a payment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_097 |

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| Execute Payments | 09.04.089 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must match receipt, acceptance and payment to funding source(s) in accordance with contract.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_098 |
| Execute Payments | 09.04.090 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must provide the total amount paid and the amount of funds remaining for each contract, delivery order, task order, and BPA call. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_099 |
| Execute Payments | 09.04.093 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must permit payment without evidence of performance (for contract financing, including advance payments and commercial contract financing).** | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_102 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Execute Payments | 09.04.094 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the payment is for a commercial purchase card issuer.** | Source: DoDFMRVol10,Ch23, Sub2302; Source Date: 9/1/2010 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Execute_Payments_103 |
| Execute Payments | 09.04.095 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must permit payment to commercial purchase card issuers prior to evidence of receipt or performance.** | Source: DoDFMRVol10,Ch23, Sub2304; Source Date: 9/1/2010 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_104 |

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| Execute Payments | 09.04.097 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following information for Intragovernmental payment and collection (IPAC) transactions • ALC contact; • contact telephone number; • contact email address; • originating ALC; • customer ALC; • amount; • obligating document number; • PO number; • invoice number; • pay flag; • quantity; • unit price; • unit of issue; • sender Treasury account symbol (e.g., appropriation); and • receiver department code.** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Execute_Payments_106 |
| Execute Payments | 09.04.098 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must Access the following information for IPAC adjustment transactions • ALC contact; • contact telephone number; • contact email address; • originating ALC; • customer ALC; • amount; • original IPAC document reference number; • original date accomplished; and • original accounting date.** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Execute_Payments_107 |

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| Execute Payments | 09.04.099 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following information for IPAC zero-dollar transactions • ALC contact; • contact telephone number; • contact email address; • originating ALC; and • customer ALC.** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Execute_Payments_108 |
| Execute Payments | 09.04.100 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must provide access to the following information for purchase card payments: • card number; • accounting data associated with card number; • FY; • appropriation/Treasury fund symbol; • organization code; • cost center; • object class; • project code; • program code; and • individual name/office name of cardholder. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_007 |
| Execute Payments | 09.04.104 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must verify that electronic payments are within the maximum amount specified in the Treasury Financial Manual (TFM).** | Source: DoDFMRVol10,Ch8,Sub0802; Source Date: 8/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Execute_Payments_011 |

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| Execute Payments | 09.04.105 | D - Duplicate Requirement Deleted | DELETED: To support the payment process, the agency's single integrated financial management system should capture vendor information required when registering with the Central Contractor Registration (CCR) and track activity by CCR identifier (will become mandatory upon issuance of government wide implementing standard requirements). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_012 |
| Execute Payments | 09.04.106 | D - Duplicate Requirement Deleted | DELETED: To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is registered through the Central Contractor Registration (CCR) (will become mandatory upon issuance of government wide implementing standard requirements). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_013 |
| Execute Payments | 09.04.107 | D - Duplicate Requirement Deleted | DELETED: To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is exempt from registering through the Central Contractor Registration (CCR) (will become mandatory upon issuance of government wide implementing standard requirements). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_014 |

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| Execute Payments | 09.04.108 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide the ability to produce aged accounts payable information.** | Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.1.2_Establishing Payables_DI | Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM. | Execute_Payments_015 |
| Execute Payments | 09.04.109 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_016 |
| Execute Payments | 09.04.110 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the following optional data elements of the contract • line item number;• and estimated completion date.** | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_017 |
| Execute Payments | 09.04.114 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must enable electronic receiving report processing, submission of invoices, approval and signatures, and notification alerts for pending actions.** | Source: DoDFMRVol10,Ch8,Sub0803; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_021 |

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| Execute Payments | 09.04.116 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide the ability to 'forward' or make available the invoice data to others outside the finance office (receiving and accepting personnel, contracting office personnel) for receipt and acceptance sign-offs on-line.** | Source: DoDFMRVol10,Ch17, Sub1702; Source Date: 5/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_023 |
| Execute Payments | 09.04.117 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must record or recognize if invoiced quantities exceed, match or are less than contract quantities, and keep track of quantities yet to be invoiced/received.** | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_024 |

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| Execute Payments | 09.04.120 | | To support the payment process, the system must be capable of pre-audit verification of required ACO approval before payment for the following invoices and vouchers: 1. Completion vouchers under cost-plus fixed-fee or other cost-reimbursement contracts. 2. Vouchers and invoices for termination costs under supplemental agreements unless the termination modification specifies the costs to be paid. 3. Completion vouchers under T&M and LH contracts. 4. Invoices for progress payments and performance-based payments under fixed-price type contracts. 5. Vouchers and invoices where the contract requires approval by the ACO before payment. 6. Invoices for the release of 'withhold' amounts previously instituted by the ACO. 7. Any payment request where a disbursing officer requires an ACO signature. | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Execute_Payments_135 |
| Execute Payments | 09.04.123 | | The system shall provide functionality to allow authorized users take an administrative offset (that includes appropriate administrative charges) against payment amounts due a contractor that is indebted to the government, when the name and tax identification number (TIN) of a payee match the name and TIN of a debtor and all other requirements for administrative offset have been met. | Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_111 |

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| Execute Payments | 09.04.124 | D - Duplicate Requirement Deleted | DELETED: The system shall provide the capability to re-entitle payment requests that were modified, cancelled, and/or put on hold. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_131 |
| Execute Payments | 09.04.125 | | The system shall provide a capability to withhold amounts otherwise due to the contractor in accordance with the contract Withholding Clause (DFARS 252.227-7030). | Source: DFARS,Pt252,Subpt252.2,Sec252.227; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_112 |
| Execute Payments | 09.04.127 | | The system shall allow an authorized user to modify the method of payment, when the payment office loses the ability to release payment by EFT. | Source: 48CFRVol1,Ch1,Pt32, Subpt32.11; Source Date: 9/1/2011 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Execute_Payments_114 |

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| Execute Payments | 09.04.128 | | The system shall provide automated functionality to pay Grants and Cooperative Agreements within 7 days after receipt of the recipient's request at the administering office whenever electronic commerce is used. | Source: DoDFMRVol10,Ch19, Sub1904; Source Date: 6/1/2012Source: DoDFMRVol10,Ch19, Sub1901; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_115 |
| Execute Payments | 09.04.129 | | The system shall have the capability to automatically re-entitle (process) any payment request against an order which contained canceled funds for which current funds have been obligated. | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Execute_Payments_132 |
| Execute Payments | 09.04.130 | | The system shall schedule payments falling due on weekends, federal holidays or agency excluded dates for the following business day. | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | Execute_Payments_116 |
| Execute Payments | 09.04.131 | | The system shall provide automated functionality to apply appropriate fiscal year funds for accrued interest and penalties (interest penalties will be charged to the fiscal yr(s) in which they accrue). | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Execute_Payments_117 |
| Execute Payments | 09.04.132 | | The system shall be able to recalculate all or specified previous progress payment liquidation based on change of liquidation rates. This applies when a modification is done changing the liquidation rate. | Source: 48CFRVol1,Ch1,Pt32, Subpt32.5; Source Date: 9/1/2011 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Execute_Payments_118 |

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| Execute Payments | 09.04.133 | C - Verbiage Edited for Clarity | **For use in the calculation of interest penalty payments, the system shall provide automated functionality to capture and update the Treasury interest rate.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Execute_Payments_119 |
| Execute Payments | 09.04.134 | | The system shall provide automated functionality to release the payment of invoices to the vendor when all Not Separately Priced (NSP) item(s) have been delivered and accepted. | Source: DFARS,Pt252,Subpt252.2,Sec252.204; Source Date: 11/1/2013Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_120 |
| Execute Payments | 09.04.135 | | The system shall provide the capability to prevent accrual of interest penalties exceeding 360 days. | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_121 |

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| Execute Payments | 09.04.136 | | The system shall provide automated functionality to apply the interest rate in effect on the first day to the entire period of interest accrual. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_122 |
| Execute Payments | 09.04.137 | | The system shall provide automated functionality to ensure that payments are made no earlier than seven days prior of the payment period for all payments. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_123 |
| Execute Payments | 09.04.138 | | The system shall provide automated functionality to compute discounts on mandatory withheld funds when these amounts are released for payment if previous payments were paid within the discount terms. The discount period for the released payment will begin when the entitlement office receives notification of the release. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_124 |

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| Execute Payments | 09.04.139 | | The system shall provide the capability to split invoice payments when discounts are offered by line item. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_125 |
| Execute Payments | 09.04.140 | | In the event the invoice/payment request is subject to funds canceling at fiscal year end, the system shall allow payment prior to the scheduled due date. The payment has a scheduled due date of Oct. 8, 2XXX, the system should allow payment on or before Sep. 30, of the current year. | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_134 |
| Execute Payments | 09.04.141 | | The system shall provide the capability to pay GSA Motor Pool payment requests within 30 days of the billing date. | Source: DoDFMRVol10,Ch10, Sub1002; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_126 |

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| Execute Payments | 09.04.142 | | The system shall provide the capability to process GSA Federal Telecommunication Services (FTS) within 15 days after receipt of the GSA payment request. | Source: DoDFMRVol10,Ch10, Sub1002; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_127 |
| Execute Payments | 09.04.143 | | The system shall provide the capability to identify invoices / payment requests for services provided by the Government Printing Office (GPO). The invoice may be used to support payment instead of a receiving report certification, subject to later adjustment when required. | Source: DoDFMRVol10,Ch10, Sub1002; Source Date: 6/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Execute_Payments_128 |
| Execute Payments | 09.04.144 | | The system shall provide the capability to accrue interest on interim payments (e.g., cost vouchers) under cost-reimbursement service contracts. Unless stated differently in the contract, the payment due date for interim payments under cost-reimbursement service contracts will be 14 days after the date of receipt of a properly approved invoice; however, for purposes of computing late payment interest penalties that may apply, the due date for making interim payments on cost-reimbursement contracts for services is 30 days after the date of receipt of a proper invoice. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_129 |

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| Execute Payments | 09.04.145 | | The system shall provide the capability to pay interim payments against cost-reimbursement service contracts as early as 14 days after receipt of invoice. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Execute_Payments_130 |
| Confirm and Follow-up on Payments | 09.05.012 | C - Authoritative Source/Reference Updated | **To support the Payment Confirmation process, the system must provide automated functionality to liquidate individual disbursement-in-transit transactions and record confirmed disbursements upon receipt of payment confirmation from the Government Online Accounting Link System (GOALS) II Information Access System (IAS) Regional Financial Center (RFC) Agency Link.** | Source: TFMVol1,Pt4,Ch7000,Sec7020; Source Date: 8/1/2007 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Confirm_And_Followup_On_Payments_007 |
| Confirm and Follow-up on Payments | 09.05.013 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to record transactions to reflect disbursement activity initiated by other agencies and recorded in Intra-governmental Payment and Collection (IPAC).** | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Confirm_And_Followup_On_Payments_008 |

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| Confirm and Follow-up on Payments | 09.05.015 | C - Authoritative Source/Reference Updated | **To support the Payment Follow-Up process, the system must provide automated functionality to generate IRS Forms 1099-MISC, 1099-INT and 1099-G in accordance with IRS regulations and in current IRS acceptable format, including hard copy and electronic form (i.e., bulk file). For example, produce an IRS Form 1099-MISC for payments of $600 or more to a sole proprietor for services rendered.** | Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_010 |
| Confirm and Follow-up on Payments | 09.05.018 | C - Authoritative Source/Reference Updated | **To support the Payment Confirmation process, the system must provide automated functionality to import payment confirmation data from the GOALS II/IAS RFC Agency Link.** | Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Confirm_And_Followup_On_Payments_013 |

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| Confirm and Follow-up on Payments | 09.05.020 | C - Authoritative Source/Reference Updated | **To support the Payment Follow-Up process, the system must provide automated functionality to generate the Unmatched Invoice Document Lines Report. Result is a list of selected invoice document numbers with document lines not matched to obligations, receipts, and/or acceptance, as required by the matching terms of the obligation (2, 3 or 4-way matching). Report the following information for each invoice document listed:• Vendor number and name• Invoice number• Invoice date• Invoice receipt date• Invoice amount• Referenced obligation number• Document number• Document line number(s) • Document line amount(s)• Document line accounting classification• Unmatched document(s) (obligation, receipt and/or acceptance)• Age, in days, that invoice document line has been unmatched.Sorting options include document number, vendor number, vendor name, accounting classification and unmatched age.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Confirm_And_Followup_On_Payments_015 |
| Confirm and Follow-up on Payments | 09.05.029 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare IPAC transactions on the IPAC support listing with IPAC transactions recorded in the agency's general ledger. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_022 |

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| Confirm and Follow-up on Payments | 09.05.030 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the General Ledger (GL)/IPAC Discrepancy Report. Parameter is the accounting period. Result is report including document reference number (from IPAC Support Listing), dollar amount, and audit date or transaction date of: • Items on the IPAC support listing and not in the agency's general ledger • Items on the IPAC support listing for a different amount than in the agency's general ledger • Items in the agency's general ledger and not on the IPAC support listing. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_023 |
| Confirm and Follow-up on Payments | 09.05.031 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query payment data. Parameter is accounting period range. Result is number of payments and percent of total by payment method (EFT vs. check). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_024 |

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| Confirm and Follow-up on Payments | 09.05.032 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate a report of payment vouchers past their due date, as of current system date. List the selected payment vouchers with the following information: • Payment voucher number • Referenced obligation number • Vendor invoice number • Vendor number and name • Invoice date • Invoice amount • Invoice due date • Number of days late. Sort options include number of days late and vendor number. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_025 |
| Confirm and Follow-up on Payments | 09.05.033 | C - Authoritative Source/Reference Updated | **To support the Payment Follow-Up process, the system must provide automated functionality to query IRS 1099-MISC information. Parameters include calendar year, vendor name (legal or Doing Business As (DBA)), Taxpayer Identification Number (TIN) and Data Universal Numbering System (DUNS)+4 number. Result is details supporting IRS 1099-MISC reporting.** | Source: DoDFMRVol10,Ch6,Sub0607; Source Date: 9/1/2012 | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_026 |

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| Confirm and Follow-up on Payments | 09.05.034 | D - Not Supported by a Correct Source/Reference | DELETED: To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query payments data. Identify a sample of payments for review based on agency-defined sampling criteria and the date(s) of payment. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR Part 1315. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_027 |
| Confirm and Follow-up on Payments | 09.05.035 | D - Duplicate Requirement Deleted | DELETED: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain GWA Reporter Categories. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_028 |
| Confirm and Follow-up on Payments | 09.05.036 | D - Duplicate Requirement Deleted | DELETED: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define the GWA Reporter Category for GWA reporter ALCs as • IPAC Only • CA$HLINK II Only • Treasury Disbursing Office (TDO) Payments Only • IPAC and CA $HLINK II • IPAC and TDO Payments • TDO Payments and CA $HLINK II, or • IPAC, CA$HLINK II and TDO Payments. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_029 |
| Confirm and Follow-up on Payments | 09.05.038 | | The system shall provide automated functionality for an authorized user to electronically certify a Voucher. | Source: DoDFMRVol10,Ch17, Sub1702; Source Date: 5/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Confirm_And_Followup_On_Payments_038 |

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| Confirm and Follow-up on Payments | 09.05.039 | D - Duplicate Requirement Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to generate totals by Treasury Appropriation Fund Symbol (TAFS) on each Electronic Certification System (ECS) and Secure Payment System (SPS) payment file. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Execute_Payments_004 |
| Confirm and Follow-up on Payments | 09.05.040 | | The system shall allow the receipt and acceptance to be recorded against a previously disbursed Fast Pay invoice. No additional processing will be initiated under this condition. | Source: DoDFMRVol10,Ch10, Sub1005; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Confirm_And_Followup_On_Payments_031 |
| Confirm and Follow-up on Payments | 09.05.041 | | The system shall provide automated functionality to initiate collection action after 45 days when (from the initial follow up letter) receipt/acceptance has not been received for Fast Pay payments made. | Source: DoDFMRVol10,Ch10, Sub1005; Source Date: 6/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Confirm_And_Followup_On_Payments_032 |

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| Confirm and Follow-up on Payments | 09.05.042 | | To support the accounts payable and invoice processes, the system shall provide the capability to write-off (adjust) accounts payable entries when no invoice has been received after more than six years since the date of acceptance by the Government. | Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Confirm_And_Followup_On_Payments_033 |

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| Confirm and Follow-up on Payments | 09.05.043 | | To support the payment process, the system shall have the capability to receive payment error notifications from the disbursing system. This includes, for example, receiving notifications for returned/undelivered checks and/or EFT returns. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Confirm_And_Followup_On_Payments_034 |
| Confirm and Follow-up on Payments | 09.05.045 | D - Authoritative Source/Reference Deleted | DELETED: The Core financial system must provide automated functionality to generate contract activity reports. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Confirm_And_Followup_On_Payments_039 |

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| Confirm and Follow-up on Payments | 09.05.046 | | To support the contract entitlement process, the system must provide automated functionality to generate a letter or e-mail requesting an invoice from the contractor for any accounts payable when not receiving an invoice within 180 days from the date of acceptable final performance. | Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Confirm_And_Followup_On_Payments_035 |

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| Confirm and Follow-up on Payments | 09.05.047 | | To support the contract entitlement process, the system must provide automated functionality to generate a follow-up letter or e-mail to the vendor requesting an invoice for goods or services that has acceptable final performance. This request is to be sent 60 days after the initial letter. | Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Confirm_And_Followup_On_Payments_036 |

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| Reporting | 09.06.016 | C - Authoritative Source/Reference Updated | **To support the closeout process, the agency's single integrated financial management system must provide a receiving report containing a final indicator, with acceptance acknowledged by a designated agency official including:• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any);• date of receipt;• date of acceptance; and• final acceptance indicator.** | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Reporting_013 |
| Reporting | 09.06.017 | C - Authoritative Source/Reference Updated | **To support the closeout process, the agency's single integrated financial management system must access or provide evidence that the contractor's final invoice has been submitted.** | Source: 48CFRVol1,Ch1,Pt4,Subpt4.8; Source Date: 9/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Reporting_014 |

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| Reporting | 09.06.018 | C - Authoritative Source/Reference Updated | **To support the closeout process, the agency's single integrated financial management system must provide evidence that a final invoice payment has taken place with the following:• final payment indicator (including any resolution of contract withholds);• invoice number; and• total amount paid.** | Source: 48CFRVol1,Ch1,Pt4,Subpt4.8; Source Date: 9/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Reporting_015 |
| Reporting | 09.06.019 | D - Duplicate Requirement Deleted | DELETED: To support the closeout process, the agency's single integrated financial management system must, where excess funds have been identified, provide the document number under which the funds were obligated, the amount of the de-obligation, and the date of the de-obligation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Reporting_016 |
| Reporting | 09.06.020 | D - Invalid Requirement | DELETED: To support the closeout process, the agency's single integrated financial management system should provide an accounting document number. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Reporting_017 |
| Reporting | 09.06.021 | C - Authoritative Source/Reference Updated | **To support the closeout process, the agency's single integrated financial management system must enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.** | Source: DoDFMRVol10,Ch8,Sub0803; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Reporting_018 |

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| Reporting | 09.06.023 | | Based on the report requirements established in the participation agreement with the network bank, reports of the merchant's plastic card activity will be made available electronically by the network bank to the participating DoD activity (merchant). The summary will detail dates of deposits, dollar amounts of deposits, number of transactions processed, adjustment charges, and chargebacks. This report shall be used to reconcile any differences which may occur between the report and entries into the accounting system. The report shall also be reconciled with the Cash Collection Voucher (Department of Defense (DD) Form 1131), submitted to the DO or DDO, and Standard Form (SF) 215 information posted in the Transaction Reporting System (TRS) and/or CA$HLINK II. | Source: DoDFMRVol5,Ch24,Sub2402; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Accounts_Payable_Reporting_020 |
| Reporting | 09.06.024 | | The system shall provide a capability to process an SF1081 to correct an interfaced transaction (e.g., Treasury appropriation and station errors). | Source: DoDFMRVol10,Ch10, Sub1002; Source Date: 6/1/2012 | 2.2.2.5_Making Payments_DI | Agencies for which Treasury disburses: Capture disbursement identifying and status information to reconcile agency payments with Treasury disbursements. | Accounts_Payable_Reporting_021 |

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| Reporting | 09.06.026 | | The system shall have the capability to identify all obligations to current appropriations that were previously charged or would have otherwise been chargeable to a canceled appropriation. | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Reporting_022 |
| Accounts Payable Certifying Officer Legislation | 09.07.001 | | The system shall provide a capability to suspend invoices citing a Closed Account (closed appropriation). | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012Source: DoDFMRVol4,Ch9,Sub0902; Source Date: 8/1/2009 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_001 |
| Accounts Payable Certifying Officer Legislation | 09.07.002 | | The system shall provide the capability to systemically apply contract payment terms and conditions based on FAR and DFAR clauses. | Source: DoDFMRVol10,Ch8,Sub0804; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_002 |

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| Accounts Payable Certifying Officer Legislation | 09.07.003 | | The system shall provide automated functionality to reduce the amount of a payment request for unauthorized freight charges FOB (Freight On Board) Destination. | Source: DoDFMRVol10,Ch13, Sub1306; Source Date: 6/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_003 |
| Accounts Payable Certifying Officer Legislation | 09.07.004 | | The system shall provide automated functionality to pay freight charges on contracts marked as FOB Origin without documentation if within the dollar threshold on the contract. | Source: DoDFMRVol10,Ch13, Sub1306; Source Date: 6/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_004 |
| Accounts Payable Certifying Officer Legislation | 09.07.005 | | The system shall provide the capability for an authorized user to release the invoice for payment after validation of the existence of evidence of prepaid transportation freight charges. | Source: DoDFMRVol10,Ch13, Sub1306; Source Date: 6/1/2011 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_005 |
| Accounts Payable Certifying Officer Legislation | 09.07.007 | | The system shall have the capability to pay late payment penalties for utility payments when imposed. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_006 |

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| Accounts Payable Certifying Officer Legislation | 09.07.008 | | The system shall provide automated functionality to compute offered discount on gross amount of the invoice less taxes or freight that is listed separately. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_007 |
| Accounts Payable Certifying Officer Legislation | 09.07.009 | | The system shall provide automated functionality to determine that no discount should be taken on the progress payment liquidation portion of the invoice when, the discount is offered for the first time on an invoice and the contract does not contain a discount clause. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_008 |

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| Accounts Payable Certifying Officer Legislation | 09.07.010 | | The system shall provide automated functionality to determine, after a progress payment has been made, that the discount should still be taken on any part of delivery payments applied in liquidation of progress payments. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_009 |
| Accounts Payable Certifying Officer Legislation | 09.07.012 | | The system shall provide automated functionality to capture actual and constructive acceptance dates, in order to correctly calculate the valid Prompt Payment due date. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_010 |
| Accounts Payable Certifying Officer Legislation | 09.07.014 | | The system shall provide automated functionality to prevent new obligations against expired appropriations. | Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 6/1/2012 | 2.1.1.2_Recording Budget Authority_P | Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11. | Accounts_Payable_Certifying_Officer_Legislation_011 |

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| Accounts Payable Certifying Officer Legislation | 09.07.015 | | The system shall provide automated functionality to prevent new obligations against canceled appropriations. | Source: DoDFMRVol3,Ch10,Sub1001; Source Date: 6/1/2012 | 2.1.1.2_Recording Budget Authority_P | Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11. | Accounts_Payable_Certifying_Officer_Legislation_012 |
| Accounts Payable Certifying Officer Legislation | 09.07.018 | | The system shall have the capability to release payment of invoices previously on hold upon receipt of modification ratifying name change request (Notation Agreement). | Source: DoDFMRVol10,Ch3,Sub0303; Source Date: 12/1/2013 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_013 |
| Accounts Payable Certifying Officer Legislation | 09.07.019 | | The system shall provide automated functionality to make payments within 15 days after receipt of the invoice for Fast Payment contracts. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_014 |

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| Accounts Payable Certifying Officer Legislation | 09.07.020 | | The system shall not calculate interest before the normal payment due date even if the company is a small business and the 'earliest possible' date falls before the due date. | Source: DFARS,Pt232,Subpt232.9; Source Date: 6/1/2013 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_015 |
| Accounts Payable Certifying Officer Legislation | 09.07.021 | | The system shall provide automated functionality to calculate interest beginning on the first day after the due date of the invoice. | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_016 |
| Accounts Payable Certifying Officer Legislation | 09.07.022 | | The system shall provide automated functionality to calculate interest due in 30 day increments. | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_021 |

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| Accounts Payable Certifying Officer Legislation | 09.07.023 | | The system shall provide automated functionality to accept discounts offered on an invoice. Whether stipulated in the contract or offered against an invoice, a DoD Component should take the discount if economically justified but only after acceptance has occurred. | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_017 |

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| Accounts Payable Certifying Officer Legislation | 09.07.027 | | The system shall provide the capability to calculate additional late interest penalty when all of the conditions are met: A. The contractor is owed an interest payment; B. The interest was not paid with the invoice payment to the contractor on the date on which the interest became due; C. The contractor was not paid the interest within 10 days after the date on which the invoice was paid; D. The contractor makes a written request, not later than 40 days after the date on which the payment was made, for the additional penalty; E. The contractor must specifically assert that late payment interest is due under a specific invoice and request payment of any overdue late payment interest penalty: 1) the additional interest penalty shall be equal to one hundred percent (100%) of the original late payment interest penalty; and 2) additional penalty will be no less than $25 and no more than $5,000. | Source: 48CFRVol1,Ch1,Pt32, Subpt32.9; Source Date: 9/1/2011 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_019 |
| Accounts Payable Certifying Officer Legislation | 09.07.028 | | The system shall provide the capability for the manual input and process of miscellaneous payments. Payments will be requested using Standard Form (SF) 1034 (Public Voucher for Purchases and Services Other than Personal) (or substitute electronic version), SF 1164 (Claim for Reimbursement for Expenditures on Official Business), or other approved forms. | Source: DoDFMRVol10,Ch12, Sub1201; Source Date: 6/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_020 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.029 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to capture third-party payee information associated a primary vendor including: • Payee name • Payee point of contact • Payee telephone number • Payee email address • Remittance address or/banking information (account number, account type, routing transit number).** | Source: DoDFMRVol10,Ch3,Sub0302; Source Date: 12/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Accounts_Payable_Certifying_Officer_Legislation_022 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.030 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to prevent the deactivation of vendors that have unliquidated obligations or unpaid invoices in the system.** | Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Accounts_Payable_Certifying_Officer_Legislation_023 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.031 | C - Authoritative Source/Reference Updated | **To support the Payee Information Maintenance process, the system must provide automated functionality to prevent new obligations that reference inactive or debarred vendors.** | Source: DoDFMRVol10,Ch17, Sub1705; Source Date: 5/1/2012 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Accounts_Payable_Certifying_Officer_Legislation_024 |
| Accounts Payable Certifying Officer Legislation | 09.07.032 | D - Duplicate Requirement Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent new obligation and payment to vendors with expired Central Contractor Registration (CCR) registrations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_025 |
| Accounts Payable Certifying Officer Legislation | 09.07.033 | D - Duplicate Requirement Deleted | DELETED: To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent the agency from manually updating CCR vendor data for vendors required to register in the Central Contractor Registration (CCR). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_026 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.034 | | To support the Disbursing process, the system must provide automated functionality to calculate the due date of vendor payments in accordance with 5 CFR Part 1315, including but not limited to the following factors: • Commodity type • Contract terms • Invoice receipt • Goods/services receipt and acceptance • Fast Payment • Discount terms • Accelerated payment methods • Government wide commercial purchase card rebates • Improper invoices returned more than 7 days after receipt. | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_027 |
| Accounts Payable Certifying Officer Legislation | 09.07.035 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to record additional shipping and other charges to adjust the payment amount, if they are authorized and within variance tolerances.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_028 |
| Accounts Payable Certifying Officer Legislation | 09.07.036 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to calculate multiple due dates when items on an invoice have different payment terms.** | Source: DoDFMRVol10,Ch2,Sub0203; Source Date: 10/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_029 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.037 | | To support the Disbursing process, the system must provide automated functionality to calculate whether taking a discount is economically justified as defined in Title 5 of the Code of Federal Regulations (CFR) 1315, Federal Acquisition Regulation (FAR) Subpart 32.906(e), and Office of Management and Budget (OMB) Circular A-123, Appendix B, Chapter 7. | Source: DoDFMRVol10,Ch2,Sub0201; Source Date: 10/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_030 |
| Accounts Payable Certifying Officer Legislation | 09.07.038 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to reduce payments to vendors to satisfy outstanding credit memos. Record the collection for the amount offset and reduce expenditures under the related obligation. If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment.** | Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_031 |
| Accounts Payable Certifying Officer Legislation | 09.07.039 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to calculate amounts to be disbursed, including discounts, interest, and penalties, in accordance with 5 CFR Part 1315. Record USSGL prescribed transactions for discounts taken, and interest, penalties and principal paid.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_032 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.040 | C - Authoritative Source/Reference Updated | **To support the Accounts Payable process, the system must provide automated functionality to record full or partial receipt and/or acceptance of goods and services by document line item. This is to include the receipt and/or acceptance of partial quantities of goods and services on each document line.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_033 |
| Accounts Payable Certifying Officer Legislation | 09.07.041 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to match invoices to obligations, receiving reports and acceptance information by document line item and quantity. Perform two-way matching (obligation and invoice, or obligation and receipt), three-way matching (obligation, simultaneous receipt/acceptance and invoice), and four-way matching (obligation, receipt, acceptance and invoice). Prevent the payment of invoices until the matching process is complete.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_034 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.042 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to record 'obligate and pay' transactions where obligation and payment occur simultaneously.** | Source: DoDFMRVol10,Ch12, Sub1201; Source Date: 6/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_035 |
| Accounts Payable Certifying Officer Legislation | 09.07.043 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to generate a payment if the receiver information matches the obligation, under related 2-way matching option.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_036 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
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| Accounts Payable Certifying Officer Legislation | 09.07.044 | | The system must provide the capability to perform a prevalidation process that matches expenditures and obligations for fast pay transactions. | Source: DoDFMRVol10,Ch10, Sub1005; Source Date: 6/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_037 |
| Accounts Payable Certifying Officer Legislation | 09.07.045 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to validate payment terms on invoices against the payment terms on the related obligating documents. Calculate the most advantageous terms, store them on the invoice documents, and use them to calculate the payment due dates and amounts.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_038 |
| Accounts Payable Certifying Officer Legislation | 09.07.046 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to define the criteria to be used in editing for duplicate vendor invoices, including one or more of the following: agency code, vendor number, vendor account number, vendor Taxpayer Identification Number (TIN), vendor invoice number, invoice date, invoice amount, referenced obligation document number.** | Source: DoDFMRVol10,Ch3,Sub0301; Source Date: 12/1/2013 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_039 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.047 | C - Authoritative Source/Reference Updated | **To support the Accounts Payable process, the system must provide automated functionality to capture the following additional information on receipt documents (receiving reports): • Receiving official • Dates products were delivered or services were provided • Quantity/amount received • Vendor ID number and name • Ship to locations.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_040 |
| Accounts Payable Certifying Officer Legislation | 09.07.048 | C - Authoritative Source/Reference Updated | **To support the Accounts Payable process, the system must provide automated functionality to capture the following additional information on the acceptance of goods/services: • Acceptance official • Dates products were delivered or services were provided • Date products/services accepted • Quantity/amount accepted • Date products/services rejected • Quantity/amount rejected • Vendor ID number and name • Ship to locations.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_041 |
| Accounts Payable Certifying Officer Legislation | 09.07.049 | D - Authoritative Source/Reference Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to validate for duplicate vendor invoices based on the agency-defined editing criteria. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_042 |

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| Accounts Payable Certifying Officer Legislation | 09.07.050 | D - Duplicate Requirement Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to validate invoices from registered Central Contractor Registration (CCR) vendors for the following CCR vendor information: • Active status • Vendor name on invoice or referenced obligation same as CCR company name (legal, Doing Business As (DBA) or division) • Banking information on invoice or referenced obligation same as banking information on vendor file. | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Accounts_Payable_Certifying_Officer_Legislation_043 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.051 | D - Duplicate Requirement Deleted | DELETED: To support the Invoicing process the Core financial system must provide automated functionality to, at the time of preliminary payment scheduling, validate payments to registered CCR vendors for the following Central Contractor Registration (CCR) vendor information: • Active status • Vendor name same as CCR company name (legal, doing business as (DBA) or division) on vendor file • Banking information same as banking information on vendor file. Hold payments that fail these validations from inclusion in the final payment schedules. | Source: ; Source Date: | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Accounts_Payable_Certifying_Officer_Legislation_044 |
| Accounts Payable Certifying Officer Legislation | 09.07.052 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to process invoices for payment of partial quantities received and accepted.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_045 |

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| Accounts Payable Certifying Officer Legislation | 09.07.053 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to validate that the invoice dates that products were delivered or services were performed are within the period of performance dates on the referenced obligation.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_046 |
| Accounts Payable Certifying Officer Legislation | 09.07.054 | C - Authoritative Source/Reference Updated | **To support the Invoicing process the system must provide automated functionality to validate that the invoice dates that products were delivered or services were performed are dates for which the products/services have been received and accepted. Prevent the processing of invoices with unmatched dates and the duplicate processing of invoices with matched dates.** | Source: DoDFMRVol10,Ch3,Sub0301; Source Date: 12/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_047 |
| Accounts Payable Certifying Officer Legislation | 09.07.055 | D - Authoritative Source/Reference Deleted | DELETED: The agency's single integrated financial management system must provide access the following information at time of invoice/payment recorded by card issuing institution • amount; • card number; and • individual name/office of cardholder. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_048 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Accounts Payable Certifying Officer Legislation | 09.07.056 | | The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first, exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. In the event there is more than one Accounting classification reference number (ACRN) associated with the same fiscal year, the payment amount shall be disbursed from each ACRN within a fiscal year in the same proportion as the amount of funding obligated for each ACRN within the fiscal year. Line Item Specific: By Fiscal Year. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_076 |
| Accounts Payable Certifying Officer Legislation | 09.07.057 | | In the event there is more than one Accounting classification reference number (ACRN) within a contract line item (i.e. informational sub-line items contain separate ACRNs), the system shall provide automated functionality to make payment using the ACRN with the earliest cancellation date first, exhausting all funds in that ACRN before disbursing funds from the next. Line Item Specific: By Cancellation Date. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_077 |
| Accounts Payable Certifying Officer Legislation | 09.07.058 | | The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. Contract-wide: by Fiscal Year. | Source: DFARS,Pt204,Subpt204.71; Source Date: 6/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_078 |

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| Accounts Payable Certifying Officer Legislation | 09.07.059 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to identify payments to be disbursed in a particular payment cycle based on their due date. Provide for on-line review and certification by an authorized certifying officer, including the holding of individual payments from inclusion in the payment schedule.** | Source: DoDFMRVol10,Ch8,Sub0802; Source Date: 8/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_049 |
| Accounts Payable Certifying Officer Legislation | 09.07.060 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to capture prompt payment information required by 5 CFR Part 1315, including discounts taken, discounts lost, and interest paid.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_050 |
| Accounts Payable Certifying Officer Legislation | 09.07.061 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to calculate payment amounts and due dates using Treasury rate tables, i.e., Prompt Pay Act Interest rate and Current Value of Funds rate.** | Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_051 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.062 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query invoice status information. Parameters include: vendor number, vendor name (legal, Doing Business As (DBA) or division), Taxpayer Identification Number (TIN), Data Universal Numbering System (DUNS) number and vendor invoice number. List the selected invoices, their due dates, the dates that the following stages were reached and the number of days between each date: • Invoice received • Invoice suspended due to validation errors • Invoice held • Invoice returned to vendor • Invoice resubmitted by vendor • Invoice approved and warehoused • Invoice scheduled for payment (disbursement-in-transit) • Invoice paid. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_052 |
| Accounts Payable Certifying Officer Legislation | 09.07.063 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to prevent the creation of an Electronic Funds Transfer(EFT),Fedwire, Automated Clearing House (ACH),Clear to Transmit (CTX) payment that does not contain a Routing Transit Number (RTN), bank account number and account type (checking or savings). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_053 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.064 | D - Invalid Requirement | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to validate that invoices selected for payment will not disburse a fund into a negative cash position. Notify the agency of invoices that fail this edit. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_054 |
| Accounts Payable Certifying Officer Legislation | 09.07.065 | D - Authoritative Source/Reference Deleted | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to distribute the payment of a single invoice to multiple bank accounts. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_055 |
| Accounts Payable Certifying Officer Legislation | 09.07.066 | D - Not Supported by a Correct Source/Reference | DELETED: To support the Disbursing process, the Core financial system must provide automated functionality to query preliminary payment schedule data. Identify a sample of invoices for certification based on agency-defined sampling criteria and the payment due date. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR Part 1315. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_056 |
| Accounts Payable Certifying Officer Legislation | 09.07.067 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to capture payment terms on obligations that are different than those specified on the associated vendor record.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.1.2_Establishing Payables_DI | Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM. | Accounts_Payable_Certifying_Officer_Legislation_057 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.068 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to define the default for recording late payment interest, i.e., to the same accounting classification as the original payment or to another specified accounting classification in the same fund as the original payment.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_058 |
| Accounts Payable Certifying Officer Legislation | 09.07.069 | C - Authoritative Source/Reference Updated | **To support the Disbursing process, the system must provide automated functionality to, for payments that reference obligations in cancelled funds, bring forward accounting and non-financial information from the original obligation document to an invoice in the current year.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_059 |
| Accounts Payable Certifying Officer Legislation | 09.07.070 | D - Invalid Requirement | DELETED: To support the payment process, the agency's single integrated financial management system must provide notification that receipt and acceptance of products/services has occurred, title has passed, terms of the contract have been met, or progress under the contract has been made for a contract financing payment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_061 |
| Accounts Payable Certifying Officer Legislation | 09.07.071 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the name, signature, and phone number of financial approving and certifying officers for a voucher.** | Source: DoDFMRVol10,Ch17,Sub1702; Source Date: 5/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_062 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.072 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the appropriation or fund symbol for each voucher.** | Source: DoDFMRVol10,Ch8,Sub0802; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_063 |
| Accounts Payable Certifying Officer Legislation | 09.07.073 | D - Authoritative Source/Reference Deleted | DELETED: To support the payment process, the agency's single integrated financial management system must provide a partial payment indicator. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_064 |
| Accounts Payable Certifying Officer Legislation | 09.07.074 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide the ability to recognize, for an invoice, that supplies or services have been received and accepted.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_065 |
| Accounts Payable Certifying Officer Legislation | 09.07.075 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must verify the contracting officer's approval, including amount and accounting information, for a performance-based payment.** | Source: DoDFMRVol10,Ch8,Sub0801; Source Date: 8/1/2012Source: DoDFMRVol10,Ch8,Sub0802; Source Date: 8/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_060 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.076 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must permit progress payments in the amount approved by the contracting officer.** | Source: DoDFMRVol10,Ch8,Sub0801; Source Date: 8/1/2012Source: DoDFMRVol10,Ch8,Sub0802; Source Date: 8/1/2012 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_066 |
| Accounts Payable Certifying Officer Legislation | 09.07.077 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the associated contract has a fast payment clause. If yes, the contractor's invoice triggers payment.** | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_067 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| Accounts Payable Certifying Officer Legislation | 09.07.078 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must support the following pre-audit verifications • contract number is valid, and payee name is correct; • required administrative authorizations for the procurement and approvals for payment were obtained (names, titles, and phone numbers); • Taxpayer Identification Number (TIN) or payee ID number provided; • payment is not a duplicate payment; • delivered items or services are in accordance with the contract (quantities, prices, and amounts); • payment amount is in accordance with the contract (including any adjustments); • payment tracking control number, i.e., the number that links the invoice to the government payment; • description of items and services, quantity, and price on the invoice match the same elements in the contract to ensure that the correct contract/order number has been cited by the vendor, the correct obligation charged, and only contracted items/services and quantities are paid for; • cost effective discounts have been taken; • all applicable deductions were made and credited to the proper account in the correct amount; • receipt, acceptance and payment are matched to funding source(s) in accordance with the** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Accounts_Payable_Certifying_Officer_Legislation_068 |

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|---|---|---|---|---|---|---|---|
| | | | **contract; and • financing payments have been properly liquidated against delivery payments.** | | | | |
| Accounts Payable Certifying Officer Legislation | 09.07.079 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must verify that the appropriate government officials have signed the appropriate form authorizing payment.** | Source: DoDFMRVol10,Ch17, Sub1702; Source Date: 5/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_069 |
| Accounts Payable Certifying Officer Legislation | 09.07.080 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must verify funds availability before making payment.** | Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 6/1/2012 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_073 |
| Accounts Payable Certifying Officer Legislation | 09.07.081 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the contract payment method (e.g., payment to be made by purchase card or other non-invoice means, or payment to be made by invoice) which triggers a rejection of any invoice, if the payment method specified by the invoice differs from that allowed for in the contract.** | Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 9/1/2012Source: DoDFMRVol10,Ch23, Sub2301; Source Date: 9/1/2010 | 2.2.1.2_Establishing Payables_DI | Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM. | Accounts_Payable_Certifying_Officer_Legislation_070 |
| Accounts Payable Certifying Officer Legislation | 09.07.082 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must access the names of individual(s) who must approve the invoice before payment can be made.** | Source: DoDFMRVol10,Ch17, Sub1702; Source Date: 5/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_071 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.083 | C - Authoritative Source/Reference Updated | **To support the payment process, the agency's single integrated financial management system must provide the ability to compare the electronic invoice data elements (contract/order number, description of items or services, quantity, and price) to the contract data and advise of 'match' or 'no match.'** | Source: DoDFMRVol3,Ch11,Sub1103; Source Date: 11/1/2010 | 2.2.1.3_Establishing Payables_P | Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM. | Accounts_Payable_Certifying_Officer_Legislation_072 |
| Accounts Payable Certifying Officer Legislation | 09.07.084 | | DoD policy is to assist small business concerns by paying them as quickly as possible after invoices and all proper documentation, including acceptance, are received and before normal payment due dates established in the contract (see 232.906(a)). | Source: DFARS,Pt232,Subpt232.9; Source Date: 6/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Accounts_Payable_Certifying_Officer_Legislation_074 |

| ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 09 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accounts Payable Certifying Officer Legislation | 09.07.085 | D - Authoritative Source/Reference Deleted | DELETED: To support the Payment Follow-Up process, the Core financial system must provide automated functionality to maintain a history of the following information for each payment made: • Accounting classification information • Agency Locator Code (ALC) • Treasury Account Symbol (TAS) / Business Event Type Code (BETC) • Referenced obligation document number(s) • Source document number(s) (reimbursable agreement number, Blanket Purchase Agreement (BPA) and associated BPA call number, Contract and associated delivery/task order number, and grant number) • Total invoice amount • Payment voucher document number • Vendor invoice number • Vendor information (number, name, address, Taxpayer Identification Number (TIN), and Data Universal Numbering System (DUNS)+4 number for Central Contractor Registration (CCR) vendors) • Payment address or bank account number and routing number • Payment method (e.g., check, Electronic Fund Transfer (EFT)) • Payment amount • Interest paid • Discount taken • Internal offset made • Date due • Date paid. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Accounts_Payable_Certifying_Officer_Legislation_075 |

## ACRONYMS

| | |
|---|---|
| ACH | Automated Clearing-House |
| ACO | Administrative Contracting Officer |
| ACRN | Accounting Classification Reference Number |
| ALC | Agency Location Code |
| BETC | Business Event Type Code |
| BPA | Blanket Purchase Agreement |
| CCD | Cash Concentration or Disbursement |
| CCD+ | Cash Concentration or Disbursement Plus Addendum |
| CCR | Central Contractor Registration |
| CFR | Code of Federal Regulations |
| CTX | Corporate Trade Exchange |
| DBA | Doing Business As |
| DFARS | Defense Federal Acquisition Regulation Supplement |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DSSN | Disbursing Station Symbol Number |
| DT/DV | Deposit Ticket/Deposit Voucher |
| DUNS | Data Universal Numbering System |
| EA | Expenditure Authority |
| ECS | Electronic Certification System |
| EFT | Electronic Funds Transfer |
| FACTS | Federal Agencies' Centralized Trial-Balance System |
| FAR | Federal Acquisition Regulation |
| FBWT | Fund Balance With Treasury |
| FFMIA | Federal Financial Management Improvement Act |
| FMS | Foreign Military Sales |
| GFRS | Government wide Financial Report System |
| GL | General Ledger |
| GOALS | Government Online Accounting Link System |
| GWA | Government-Wide Accounting |
| IA | Implementing Agency |
| IAS | Information Access System |
| IPAC | Intra-governmental Payment and Collection |
| IRS | Internal Revenue Service |
| NAICS | North American Industry Classification System |

| | |
|---|---|
| NOA | Notice of Assignment |
| PO | Purchase Order |
| RFC | Regional Financial Center |
| ROA | Release of Assignment |
| RTN | Routing Transit Number |
| SAM | System for Award Management |
| SFFAS | Statement of Federal Financial Accounting Standards |
| SGL | Standard General Ledger |
| TAS/TAFS l | Treasury Account Symbol/Treasury Appropriation Fund Symbo |
| TFM | Treasury Financial Manual |
| TIN | Taxpayer Identification Number |
| UID | Unique Identification |
| USSGL | United States Standard General Ledger |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 10, Travel

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **10.01.002** | **D - Authoritative Source Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **10.01.003** | **C - Authoritative Source/Reference Updated** | |
| **10.01.004** | **D - Authoritative Source Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **10.01.009** | **C - Authoritative Source/Reference Updated** | |
| **10.01.010** | **C - Authoritative Source/Reference Updated** | |
| **10.01.011** | **C - Authoritative Source/Reference Updated** | |
| **10.01.012** | **D - Authoritative Source Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **10.01.013** | **C - Authoritative Source/Reference Updated** | |
| **10.01.015** | **D - Authoritative Source Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **10.01.016** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.01.017 | C - Authoritative Source/Reference Updated | |
| 10.01.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.01.019 | C - Authoritative Source/Reference Updated | |
| 10.01.020 | D - Authoritative Source Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.01.021 | C - Authoritative Source/Reference Updated | |
| 10.01.022 | C - Authoritative Source/Reference Updated | |
| 10.01.023 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.01.024 | C - Authoritative Source/Reference Updated | |
| 10.01.025 | C - Authoritative Source/Reference Updated | |
| 10.01.027 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.01.028 | C - Authoritative Source/Reference Updated | |
| 10.01.029 | C - Authoritative Source/Reference Updated | |
| 10.01.030 | C - Verbiage Edited to Meet the Intent of Authoritative Source | |
| 10.02.001 | C - Authoritative Source/Reference Updated | |
| 10.02.004 | C - Authoritative Source/Reference Updated | |
| 10.02.007 | C - Authoritative Source/Reference Updated | |
| 10.02.008 | C - Authoritative Source/Reference Updated | |
| 10.02.009 | C - Authoritative Source/Reference Updated | |
| 10.02.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.02.012 | C - Authoritative Source/Reference Updated | |
| 10.02.015 | C - Authoritative Source/Reference Updated | |
| 10.02.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.02.022 | C - Authoritative Source/Reference Updated | |
| 10.02.027 | C - Authoritative Source/Reference Updated | |
| 10.02.028 | C - Authoritative Source/Reference Updated | |
| 10.02.029 | C - Authoritative Source/Reference Updated | |
| 10.02.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.02.031 | C - Authoritative Source/Reference Updated | |
| 10.02.032 | C - Authoritative Source/Reference Updated | |
| 10.02.035 | C - Authoritative Source/Reference Updated | |
| 10.02.038 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.02.039 | C - Authoritative Source/Reference Updated | |
| 10.02.042 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.02.043 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.02.044 | C - Authoritative Source/Reference Updated | |
| 10.02.045 | C - Authoritative Source/Reference Updated | |
| 10.02.046 | D - Duplicate Requirement Deleted | Duplicate of 10.02.058. |
| 10.02.047 | D - Duplicate Requirement Deleted | Duplicate of 10.02.059. |

# VOLUME 10 - Travel

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 10.02.050 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.02.058 | A - New Based on Review of an Existing Authoritative source | |
| 10.02.059 | A - New Based on Review of an Existing Authoritative source | |
| 10.03.001 | C - Authoritative Source/Reference Updated | |
| 10.03.002 | C - Authoritative Source/Reference Updated | |
| 10.03.004 | C - Authoritative Source/Reference Updated | |
| 10.03.005 | C - Authoritative Source/Reference Updated | |
| 10.03.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.03.010 | D - Authoritative Source/Reference Deleted | Broad Policy Guidance. Not programmable or testable. |
| 10.03.011 | C - Authoritative Source/Reference Updated | |
| 10.03.012 | C - Verbiage Edited to Meet the Intent of Authoritative Source | |
| 10.03.013 | D - Other | 10.03.013 was combined with 10.03.012 and requirement was rewritten. |
| 10.04.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.003 | D - Duplicate Requirement Deleted | Duplicate of 10.01.026 |
| 10.04.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.011 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.04.012 | C - Authoritative Source/Reference Updated | |
| 10.04.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.018 | C - Authoritative Source/Reference Updated | |
| 10.04.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.020 | C - Authoritative Source/Reference Updated | |
| 10.04.023 | C - Authoritative Source/Reference Updated | |
| 10.04.024 | C - Authoritative Source/Reference Updated | |
| 10.04.025 | C - Authoritative Source/Reference Updated | |
| 10.04.026 | C - Authoritative Source/Reference Updated | |
| 10.04.027 | C - Authoritative Source/Reference Updated | |
| 10.04.028 | C - Authoritative Source/Reference Updated | |
| 10.04.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.04.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.05.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.05.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.05.007 | C - Authoritative Source/Reference Updated | |
| 10.05.008 | C - Authoritative Source/Reference Updated | |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.06.001 | C - Authoritative Source/Reference Updated | |
| 10.06.003 | C - Authoritative Source/Reference Updated | |
| 10.06.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.06.007 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.06.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.001 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.07.002 | C - Authoritative Source/Reference Updated | |
| 10.07.003 | C - Authoritative Source/Reference Updated | |
| 10.07.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.005 | C - Authoritative Source/Reference Updated | |
| 10.07.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.011 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.07.016 | C - Authoritative Source/Reference Updated | |
| 10.08.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.08.012 | C - Authoritative Source/Reference Updated | |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.08.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.08.014 | C - Authoritative Source/Reference Updated | |
| 10.08.015 | C - Authoritative Source/Reference Updated | |
| 10.08.016 | C - Authoritative Source/Reference Updated | |
| 10.08.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.08.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.08.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.007 | C - Authoritative Source/Reference Updated | |
| 10.09.008 | C - Authoritative Source/Reference Updated | |
| 10.09.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.09.011 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.012 | C - Authoritative Source/Reference Updated | |
| 10.09.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.016 | C - Authoritative Source/Reference Updated | |
| 10.09.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.022 | C - Authoritative Source/Reference Updated | |
| 10.09.023 | C - Authoritative Source/Reference Updated | |
| 10.09.024 | C - Authoritative Source/Reference Updated | |
| 10.09.025 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.09.027 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.028 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.031 | C - Authoritative Source/Reference Updated | |
| 10.09.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.033 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.034 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.035 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.036 | C - Authoritative Source/Reference Updated | |
| 10.09.037 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.09.038 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.039 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.09.040 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.09.041 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.042 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.09.043 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 10.09.044 | D - Invalid Requirement | Broad Policy Guidance. Not programmable or testable. |
| 10.09.045 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.046 | C - Authoritative Source/Reference Updated | |
| 10.09.047 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.048 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.049 | C - Authoritative Source/Reference Updated | |
| 10.09.050 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.052 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.053 | C - Authoritative Source/Reference Updated | |
| 10.09.054 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.09.062 | D - Duplicate Requirement Deleted | Duplicate of 10.09.63. |
| 10.09.063 | A - New Based on Review of an Existing Authoritative source | |
| 10.10.002 | C - Authoritative Source/Reference Updated | |
| 10.10.007 | C - Authoritative Source/Reference Updated | |
| 10.10.014 | D - Authoritative Source Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 10.10.017 | D - Authoritative Source Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 10 - Travel | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **10.10.018** | **C - Authoritative Source/Reference Updated** | |
| **10.10.019** | **C - Authoritative Source/Reference Updated** | |
| **10.10.020** | **C - Authoritative Source/Reference Updated** | |
| **10.10.021** | **C - Authoritative Source/Reference Updated** | |
| **10.10.023** | **D - Authoritative Source Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **10.10.024** | **C - Authoritative Source/Reference Updated** | |
| **10.10.026** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **10.10.031** | **C - Verbiage Edited to Meet the Intent of Authoritative Source** | |
| **10.10.032** | **D - Duplicate Requirement Deleted** | **Duplicate of 10.01.013** |

***Chart Legend:***

**A - Added**
These are new requirements due to revised and updated source documents.

**C - Changed**
These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**
These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 10, Travel

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 10, Travel**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M (The Blue Book), "Financial Management Systems Requirements Manual". This manual is a compilation of the Travel specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Travel specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Travel specific financial management systems requirements for system and program managers' use in developing Travel functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Travel specific financial management systems. It is a compilation of

Travel specific financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# TRAVEL INTRODUCTION

The General Services Administration (GSA) and the Office of Personnel Management (OPM) establish travel policies, rules, and regulations for the Federal agencies. The Joint Federal Travel Regulation (JFTR) directly implements travel and transportation entitlements authorized by law for members of the Uniformed Services. The Joint Travel Regulation (JTR) prescribes travel and transportation allowances authorized for DoD civilian employees. The Department of Defense's travel policy and procedures are contained in volume 9 of the DoD 7000.14-R. The term travel relates to movement of persons from place to place and includes authority for the use of quarter facilities, allowances, and certain transportation and reimbursable expenses incidental to travel, subject to conditions and limitations in JFTR and JTR. When used in connection with travel allowances, the term refers to per diem or actual expense allowance. This Volume provides the requisite travel pay related entitlement functional requirements to support the development of finance and accounting systems or modules not travel systems.

| TRAVEL REQUIREMENTS | | | | | | | DFAS 7900.4-M, Vol. 10 |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.002 | D - Authoritative Source Deleted | DELETED: The travel system must incorporate the preparation and approval of travel and transportation authorizing documents, including fund certification; preparation and authorization of emergency travel advances; and computation, preparation, and approval of travel vouchers. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_001 |
| General Requirements | 10.01.003 | C - Authoritative Source/Reference Updated | **The system must record travel expenses, as they are incurred, in order of precedence (authorization must precede a voucher).** | Source: DoDFMRVol9,Ch2,Sub0204; Source Date: 8/1/2011Source: JFTRVol1,AppO; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Travel_General_Requirements_002 |
| General Requirements | 10.01.004 | D - Authoritative Source Deleted | DELETED: The travel system must document travel information so that it is easily and readily available for analysis, decision support, operational control management, and external regulatory reports. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_003 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.009 | C - Authoritative Source/Reference Updated | **The system must provide for interfacing with a Travel Management System (TMS), arranging tickets and transportation and processing of claims from vendors related to the travel and transportation documents.** | Source: JFTRVol1,Ch1,PtA,ParU1015; Source Date: 6/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_005 |
| General Requirements | 10.01.010 | C - Authoritative Source/Reference Updated | **The system must provide an interface to an electronic routing or mail system.** | Source: 5CFR,ChI,SubchB,Pt850; Source Date: 8/1/2012 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Travel_General_Requirements_006 |
| General Requirements | 10.01.011 | C - Authoritative Source/Reference Updated | **The system must provide the capability to support electronic interface with the credit card company.** | Source: DoDFMRVol9,Ch2,Sub0201; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_007 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.012 | D - Authoritative Source Deleted | DELETED: The system should provide for automated point of entry input and be easy to use with adequate direction and prompts to lead the user through the program and collect the necessary information to prepare the voucher. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_008 |
| General Requirements | 10.01.013 | C - Authoritative Source/Reference Updated | **The system must provide appropriate levels of security to protect the integrity of the travel process and the content of the system. Risk assessments should measure whether the benefits gained outweigh the costs necessary to protect the system.** | Source: NISTSP800-53,Ch1; Source Date: 5/1/2010 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_General_Requirements_009 |
| General Requirements | 10.01.014 | | The system must provide the capability to capture required standard data elements contained in the Federal Travel Regulation (FTR). Provide flexibility to accommodate additional data elements necessary to meet agency needs. | Source: SFFAS7,69; Source Date: 4/1/1996Source: JFTRVol1; Source Date: 6/1/2013Source: 41CFR,Vol4,SubtitleF, Ch301,SubChD,Pt301-71; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_010 |
| General Requirements | 10.01.015 | D - Authoritative Source Deleted | DELETED: The travel system must provide for fault-free performance of any data with dates prior to, through, and beyond January 1, 2000. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_011 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.016 | C - Authoritative Source/Reference Updated | **The system must provide for the use of mandated Federal travel charge cards.** | Source: DoD4500.9-R,PtI,AppO; Source Date: 11/1/2011Source: DoD4500.9-R,PtI,Ch103; Source Date: 8/1/2012 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_012 |
| General Requirements | 10.01.017 | C - Authoritative Source/Reference Updated | **The system must provide by October 21, 2003, for appropriate electronic authentication technologies to verify the identity of the sender and the integrity of electronic content that satisfies OMB's implementation requirements of the Government Paperwork Elimination Act (GPEA), Public Law 105-277.** | Source: OMBCIRA-130,AppII; Source Date: 11/1/2000Source: OMBCIRA-11,Pt7,AppK; Source Date: 7/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_013 |
| General Requirements | 10.01.018 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must maintain and send a record of expenses for same day trip of more than 12 hours but less than 24 hours with no lodging to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement. In addition, the system must report and send the employer's matching tax amounts. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_014 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Requirements | 10.01.019 | C - Authoritative Source/Reference Updated | **The system must provide the capability to maintain the order of precedence for executing each travel step (i.e., authorization must precede a voucher, etc.).** | Source: DoDFMRVol9,Ch2,Sub0201; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_015 |
| General Requirements | 10.01.020 | D - Authoritative Source Deleted | DELETED: The travel system must provide override capability to change the order of precedence of the processing steps to handle unusual travel demands. | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_016 |
| General Requirements | 10.01.021 | C - Authoritative Source/Reference Updated | **The system must maintain an adequate separation of duties.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_General_Requirements_017 |
| General Requirements | 10.01.022 | C - Authoritative Source/Reference Updated | **The system must provide controls to prevent the creation of duplicate travel documents.** | Source: 5CFR,ChIII,SubchB,Pt1315; Source Date: 8/1/2012Source: OMBCIRA-123,AppC,PtI; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_General_Requirements_019 |
| General Requirements | 10.01.023 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the ability to cite multiple funding sources and the ability to designate travel costs by funding source (e.g., dollar amount, percentage allocation). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_023 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.024 | C - Authoritative Source/Reference Updated | **The system must provide for coding and processing features that will link all phases of travel together (i.e., travel authorization, travel approval, etc.).** | Source: 36CFRVol3,ChXI; Source Date: 7/1/2012 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_021 |
| General Requirements | 10.01.025 | C - Authoritative Source/Reference Updated | **The system must provide for an audit trail on historical data that identifies input, correction, amendment, cancellation and approval.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_020 |
| General Requirements | 10.01.026 | | The system must provide for substantiating lodging expenses and other authorized expenses costing $75 or more in accordance with Federal Travel Regulation (FTR) 301-52. | Source: 41CFR,Vol4,SubtitleF, Ch301,SubChC,Pt301-52; Source Date: 7/1/2012Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_027 |
| General Requirements | 10.01.027 | D - Authoritative Source/Reference Deleted | DELETED: The travel system should provide the capability to allow automatic de-obligation on prior year blanket obligations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_General_Requirements_024 |

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| General Requirements | 10.01.028 | C - Authoritative Source/Reference Updated | **The system must provide the capability to download travel information from the agency's Travel Management System.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011Source: DoD4100.39-M,V16,Ch2; Source Date: 1/1/2004 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_General_Requirements_025 |
| General Requirements | 10.01.029 | C - Authoritative Source/Reference Updated | **The system must provide for verification that authorization exists and that funds are available.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_022 |
| General Requirements | 10.01.030 | C - Verbiage Edited to Meet the Intent of Authoritative Source | **The system must use the actual amount without rounding when computing temporary duty (TDY) mileage, Monetary Allowance in Lieu of Transportation (MALT), Temporary Lodging Allowance/Temporary Lodging Expense (TLA/TLE) and per diem computation. Actual Expense Allowance (AEA) and Proportional Meal Rate (PMR) computations are rounded to the next highest dollar amount for travel.** | Source: JFTRVol1,Ch1,PtE,Par1410; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_036 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.031 | | The system shall provide the ability for the allowable reimbursements for commonly incurred expenses associated with public or special conveyance use during Temporary Duty (TDY) or Permanent Change of Station (PCS) travel. (TRAVEL BY TAXICAB, SPECIAL CONVEYANCE, BUS, STREETCAR, SUBWAY OR OTHER PUBLIC CONVEYANCE). | Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 7/1/2013Source: JFTRVol1,Ch3,PtD,ParU3300; Source Date: 6/1/2013 | 2.1.1.2_Recording Budget Authority_P | Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11. | Travel_General_Requirements_035 |
| General Requirements | 10.01.032 | | The system shall provide the ability for CONVERTING KILOMETERS TO MILES. One kilometer equals .62 mile. To convert kilometers to miles, multiply the number of kilometers times .62 to give the equivalent number of miles. The equation for this would be Kilometers x .62 miles/km = Miles. | Source: JFTRVol1,Ch2,PtI,ParU2610; Source Date: 6/1/2013 | 1.2.1.2_Determining Costs_P | Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook. | Travel_General_Requirements_032 |
| General Requirements | 10.01.033 | | The system shall provide the ability to prohibit the REGISTERED TRAVELER PROGRAM MEMBERSHIP FEE. | Source: JFTRVol1,Ch1,PtC,ParU1215; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_030 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.034 | | The system must provide the ability for Government (GOV'T) Quarters (QTRS) USE/AVAILABILITY. | Source: JFTRVol1,Ch2,PtH,ParU2555; Source Date: 6/1/2013Source: JFTRVol1,Ch2,PtH,ParU2560; Source Date: 6/1/2013 | 1.2.1.1_Determining Costs_DI | Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook. | Travel_General_Requirements_029 |
| General Requirements | 10.01.035 | | The user of the system shall abide by the regulations issued under Joint Federal Travel Regulation (JFTR) as it pertains to MEAL TICKETS. | Source: JFTRVol1,Ch2,PtA,ParU2030; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_General_Requirements_031 |

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| General Requirements | 10.01.036 | | The system shall provide the ability for the REIMBURSEMENT OF DEPARTMENT OF DEFENSE DOMESTIC DEPENDENT SCHOOL BOARD MEMBERS FOR CERTAIN EXPENSES. The SECRETARY OF DEFENSE (SECDEF) may provide for reimbursement of a school board member for expenses incurred by the member for travel, transportation, lodging, meals, program fees, activity fees, and other appropriate expenses that the Secretary determines are reasonable and necessary for the performance of school board duties by the member. See Department of Defense Domestic Dependent School Directives. Department of Defense Dependent Elementary and Secondary Schools (DDESS) funds and issues necessary travel authorizations/orders. | Source: JFTRVol1,Ch1,PtC,ParU1200; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_General_Requirements_028 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Requirements | 10.01.037 | | The system shall provide the ability for SEPARATE JOURNEYS. When determining payable allowances, travel between any two points in the following categories is computed separately as a separate journey: 1. Permanent Duty Station (PDS), 2. Temporary Duty Station (TDY), 3. Passenger port of embarkation (POE), 4. Passenger port of debarkation (POD), 5. First duty station, 6. Last duty station, 7. Home of Record (HOR), 8. Home of Selection (HOS), 9. A designated place, 10. A Constructive (COT) leave location, 11. Safe haven location, 12. Privately Owned Vehicle (POV) loading port/Vehicle Processing Center (VPC), 13. POV storage facility, and 14. Plead. | Source: JFTRVol1,Ch3,PtA,Sec1,ParU3035; Source Date: 6/1/2013 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Travel_General_Requirements_033 |

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| General Requirements | 10.01.038 | | The system shall provide the ability for ACCOMPANIED Baggage. Accompanied baggage in excess of the weight, size, or number of pieces carried free by a transportation carrier is excess accompanied baggage. Excess Reimbursement: 1. Does not include pets; and 2. Cost incurred in connection with a traveler who purchases an airline tickets to accommodate circuitous or personal convenience travel in conjunction with official travel is not authorized reimbursement for excess baggage costs that would not be incurred if Government-procured airline tickets were available and used. Authorization/Approval for Excess Accompanied Baggage: Excess accompanied baggage may be authorized/ approved by the Secretarial Process under official travel in accordance with Service regulations. | Source: JFTRVol1,Ch3,PtB,ParU3100; Source Date: 6/1/2013Source: JFTRVol1,Ch3,PtB,ParU3105; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_General_Requirements_034 |
| Travel Authorization | 10.02.001 | C - Authoritative Source/Reference Updated | **The system authorization function must allow for processing various types of travel authorizations including unlimited open, limited open, and trip-by-trip.** | Source: 41CFR,Vol4,SubtitleF,Ch300,SubchA,Pt300-3; Source Date: 7/1/2012Source: DoDFMRVol9,Ch4,Sub0408; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_001 |

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| Travel Authorization | 10.02.004 | C - Authoritative Source/Reference Updated | **The system authorization function must provide for determining whether the traveler is a holder of a government-issued charge card.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Authorization_002 |
| Travel Authorization | 10.02.007 | C - Authoritative Source/Reference Updated | **The system authorization function must provide the capability to create travel authorizations and provide funds availability when appropriate (e.g., specific trip authorization).** | Source: DoDFMRVol9,Ch3,Sub0310; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_003 |
| Travel Authorization | 10.02.008 | C - Authoritative Source/Reference Updated | **The system authorization function must record detailed itinerary information.** | Source: DoDFMRVol9,Ch8,Sub0803; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_004 |
| Travel Authorization | 10.02.009 | C - Authoritative Source/Reference Updated | **The system authorization function must calculate authorized per diem (including for non-work days, interrupted travel and reduced per diem rates) and meals, and incidental expenses (M&IE) based on the temporary duty (TDY) location.** | Source: DoDFMRVol9,Ch5,Sub0509; Source Date: 2/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_005 |
| Travel Authorization | 10.02.010 | D - Authoritative Source/Reference Deleted | DELETED: The travel system authorization function must allow for special routing and approval levels for certain classes/conditions of travel as required by FTR 301-2. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Travel Authorization | 10.02.012 | C - Authoritative Source/Reference Updated | **The system authorization function must provide the capability to process travel authorizations with split fiscal year funding and with multiple funding.** | Source: DoDFMRVol9,Ch2,Sub0205; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_007 |
| Travel Authorization | 10.02.015 | C - Authoritative Source/Reference Updated | **The system authorization function must allow correction, amendment, and cancellation of the travel authorization with appropriate reviewing and approving controls and allow for notification to the traveler and accounting office.** | Source: DoDFMRVol9,Ch3,Sub0310; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_008 |
| Travel Authorization | 10.02.016 | D - Authoritative Source/Reference Deleted | DELETED: The travel system authorization function should provide for entry for retention of the traveler's profile (e.g., name, mailing address, internal number, e-mail address, bank account, Social Security Number (SSN), payment address, permanent duty station, organization, position title, office phone, tickets, and seating preferences, etc.) for subsequent travel actions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_009 |
| Travel Authorization | 10.02.022 | C - Authoritative Source/Reference Updated | **The system must provide for the electronic routing of travel documents to reviewing and approving officials.** | Source: DoDFMRVol9,Def; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_010 |

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| Travel Authorization | 10.02.027 | C - Authoritative Source/Reference Updated | **The system must provide the ability to address foreign currency conversions and fluctuations.** | Source: DoDFMRVol6A,Ch9, Sub0902; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_011 |
| Travel Authorization | 10.02.028 | C - Authoritative Source/Reference Updated | **The system must provide the ability to electronically route approved documents based on agency defined criteria.** | Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_012 |
| Travel Authorization | 10.02.029 | C - Authoritative Source/Reference Updated | **The system must provide for on-line search capability based on user-defined parameters.** | Source: DoD4500.9-R,PtII,AppK; Source Date: 7/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_013 |
| Travel Authorization | 10.02.030 | D - Authoritative Source/Reference Deleted | DELETED: The travel system should provide the capability to allow a user to drill down from summary data to detail data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_014 |
| Travel Authorization | 10.02.031 | C - Authoritative Source/Reference Updated | **The system must provide for a tracking system that will allow employees to determine the status of any travel document at any time.** | Source: DoDFMRVol9,Ch3,Sub0311; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_Authorization_015 |

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| Travel Authorization | 10.02.032 | C - Authoritative Source/Reference Updated | **The system must provide the capability to insert free form text or comments.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_Authorization_016 |
| Travel Authorization | 10.02.035 | C - Authoritative Source/Reference Updated | **The system authorization function must provide for an automated interface of accounting codes and funds availability.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_017 |
| Travel Authorization | 10.02.038 | D - Authoritative Source/Reference Deleted | DELETED: The travel system authorization function should allow for processing an annual unlimited open travel authorization without recording an estimated obligation amount for each trip prior to travel. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_018 |
| Travel Authorization | 10.02.039 | C - Authoritative Source/Reference Updated | **The system authorization function must support the use of voice recognition in reservation system.** | Source: OMBCIRA-130,AppII; Source Date: 11/1/2000 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_019 |
| Travel Authorization | 10.02.042 | D - Authoritative Source/Reference Deleted | DELETED: The travel authorization system must allow for the option of specific authorization or prior approved travel arrangements, as required by the FTR 301-2. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_021 |

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| Travel Authorization | 10.02.043 | D - Authoritative Source/Reference Deleted | DELETED: The travel authorization system must provide the capability to interface with the agency's Travel Management Center (TMC) or appropriate Commercial Reservation System (CRS), effective January 1, 2001. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_022 |
| Travel Authorization | 10.02.044 | C - Authoritative Source/Reference Updated | **The system authorization function must provide the capability to display defined messages to the user regarding certification statements, Privacy Act Statement, standard clauses for required receipts, supporting documentation requirements, etc., and justification statements for use of special travel arrangements.** | Source: DoDFMRVol9,Ch5,Sub0509; Source Date: 2/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_023 |
| Travel Authorization | 10.02.045 | C - Authoritative Source/Reference Updated | **The system authorization function must provide the ability to obligate travel funds based on estimated costs and liquidate on actual costs at the point of individual trip approval.** | Source: JFTRVol1,AppO; Source Date: 6/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Travel_Authorization_048 |

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| Travel Authorization | 10.02.046 | D - Duplicate Requirement Deleted | DELETED: Permit a traveler to combine official travel with leave or personal travel (APP P. Part 2. par E.2). However, contract fare travel must never be used for personal travel (APP O, T4060.B.4 ). The official portion is to be arranged through the Commercial Travel Office (CTO). Transportation reimbursement is authorized for the cost of official round trip travel between duty stations only. The traveler may make other travel plans and pay the excess above the official cost; no excess costs for travel or meals and incidental expenses (M&IE) are paid by the Governmen (GOV'T). A member is not authorized per diem on any day leave is charged. Appropriate information must be reflective in the Travel System. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_026 |

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| Travel Authorization | 10.02.047 | D - Duplicate Requirement Deleted | DELETED: The travel order MUST include the cost difference shown in items 13, and the information in item 16, Appendix A, App I, (JTR) Vol 1, PART 4.A.16.d.(2)(Other than Economy-/Coach-class Travel Reporting Data Elements and Procedures), and must reflect the information in the Travel system. Example: 'Business (or First) -class accommodations have been justified and authorized/approved based on JFTR. The cost difference between the business-class fare and the least expensive unrestricted economy/coach-class airfare is $XXX. LtGen. Aaaaa Bbbbb, HQ USA/XXXX, authorized/approved this use of other than economy-/coach class accommodations. Full documentation of the authorization/approval for use of these other than economy-/coach-class accommodations is on file in the office of the other than economy/coach class AO. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_027 |
| Travel Authorization | 10.02.048 | | A statement must be on each travel order indicating whether transportation tickets ordinarily are purchased using a Government Travel Charge Card (GTCC) centrally billed account (CBA) or an individually billed account (IBA). This statement alerts voucher examiners when a transportation cost shows up as a reimbursable expense, and assists in preventing duplicate payments in the system. | Source: JFTRVol1,Ch2,PtG,ParU2505; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_028 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Travel Authorization | 10.02.049 | | A blanket/repeat temporary duty (TDY) order must never authorize other than economy/coach class travel in the travel system. If travel in other than economy/coach class accommodations becomes necessary for one or more specific trips, an order amendment, containing the necessary separate required statements for each such trip, must be issued and recognized in the system. | Source: JFTRVol1,Ch2, PtC,paraU2225; Source Date: 6/1/2013 | FMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_030 |
| Travel Authorization | 10.02.050 | D - Invalid Requirement | DELETED: If privately owned conveyance (POC) use is to the Government's (GOV'T's) advantage, for a member who travels partly by POC and partly by common carrier for a leg of a journey, travel time is computed in accordance with (IAW) par. U3005-C for the distance traveled by POC, to which is added the actual travel time using commercial transportation. The total allowable time cannot exceed that authorized in par. U3005-C for POC travel for the ordered travel official distance. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_031 |
| Travel Authorization | 10.02.052 | | A command must not permit a Commercial Travel Office (CTO) to issue travelers other than economy/coach class tickets without prior proper authorization in the system. | Source: JFTRVol1,Ch3,PtF,Par U3500; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_033 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Travel Authorization | 10.02.053 | | The system shall provide the ability to use zip code to zip code distance within the Continental United States (CONUS) and non-foreign Outside Continental United States (OCONUS) areas and city to city distance elsewhere (e.g., within foreign locations or to/from foreign locations). | Source: JFTRVol1,Ch2,PtJ,ParU2650; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_050 |
| Travel Authorization | 10.02.054 | | The system shall provide the ability to allow the retroactive modification and authorization/approval of orders for the sole purpose to correct or to complete an authorization/order to show the original intent, a travel authorization/order must not be revoked or modified retroactively to create, deny, or change an allowance. | Source: JFTRVol1,Ch2,PtC,ParU2205; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_051 |
| Travel Authorization | 10.02.055 | | The system shall provide the ability to allow a travel authorization/order including authorization/approval for itinerary variation to permit: 1. Omission of travel to places stated in the travel authorization/order, 2. Changes in the sequence of places to be visited, 3. Changes in the original specified time at a place stated in the travel authorization/order, and/or 4. Travel to additional places not shown in the travel authorization/order. | Source: JFTRVol1,Ch2,PtC,ParU2215; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_052 |

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| Travel Authorization | 10.02.056 | | The system shall provide the ability to compute travel Temporary Duty (TDY) for a max of 180-Day Time Limitation. Except when authorized under par. U2230-C, a TDY assignment at any one location is limited to 180 or fewer consecutive days. | Source: JFTRVol1,Ch2,PtC,ParU2230; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_053 |
| Travel Authorization | 10.02.057 | | The system shall provide the ability for TAXICAB USE INCIDENT TO AUTHORIZED WORK OUTSIDE REGULARLY SCHEDULED WORKING HOURS: Reimbursement for taxicab fares and transportation-related tips between the office/duty site and residence may be authorized/approved, in accordance with Service regulations under specified conditions. | Source: JFTRVol1,Ch2,PtL,ParU2815; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_055 |

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| Travel Authorization | 10.02.058 | A - New Based on Review of an Existing Authoritative source | **Permit a traveler to combine official travel with leave or personal travel. However, contract fare travel must never be used for personal travel. The official portion is to be arranged through the Commercial Travel Office (CTO). Transportation reimbursement is authorized for the cost of official round trip travel between duty stations only. The traveler may make other travel plans and pay the excess above the official cost; no excess costs for travel or meals and incidental expenses (M&IE) are paid by the Government (GOV'T). A member is not authorized per diem on any day leave is charged. Appropriate information must be reflective in the system.** | Source: JFTRVol1,AppO; Source Date: 6/1/2013Source: JFTRVol1,AppP; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_056 |

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| Travel Authorization | 10.02.059 | A - New Based on Review of an Existing Authoritative source | **In the system, the travel order MUST include the cost difference shown in items 13, and the information in item 16, Appendix A, App I, (JFTR) Vol 1, PART 4.A.16.d.(2)(Other than Economy-/Coach-class Travel Reporting Data Elements and Procedures), and must reflect the information in the system. Example: 'Business (or First) - class accommodations have been justified and authorized/approved based on JFTR. The cost difference between the business-class fare and the least expensive unrestricted economy/coach-class airfare is $XXX. LtGen. Aaaaa Bbbbb, HQ USA/XXXX, authorized/approved this use of other than economy-/coach class accommodations. Full documentation of the authorization/approval for use of these other than economy-/coach-class accommodations is on file in the office of the other than economy/coach class AO.'** | Source: JFTRVol1,Ch3,PtC,ParU3225; Source Date: 6/1/2013Source: JFTRVol1,AppI; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Authorization_057 |

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| Travel Advances | 10.03.001 | C - Authoritative Source/Reference Updated | **If the Government issues an advance in the form of currency, traveler's checks, or electronic funds (EFT) under exceptional procedures, the systems advance function must provide for entry, processing, approval, and the payment and liquidation of government funds. This function must provide for the tracking, aging, and control of the travel advance function.** | Source: DoDFMRVol9,Ch3,Sub0306; Source Date: 8/1/2011Source: DoDFMRVol9,Ch5,Sub0504; Source Date: 2/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_Advances_001 |
| Travel Advances | 10.03.002 | C - Authoritative Source/Reference Updated | **The system advance function must be able to set, change, and apply established limits on travel advances.** | Source: JTRVol2,Ch2,PtG,ParaC2500; Source Date: 6/1/2013Source: DoDFMRVol9,Ch5,Sub0504; Source Date: 2/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Advances_002 |
| Travel Advances | 10.03.004 | C - Authoritative Source/Reference Updated | **The system advance function must provide data for automatic aging outstanding travel advances based on the end of trip date and generate follow-up notices to the travelers and administrative staff concerning delinquent advances effecting payroll offsets or other means of collection.** | Source: DoDFMRVol11B,Ch2,Sub0206; Source Date: 4/1/2010 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Advances_003 |

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| Travel Advances | 10.03.005 | C - Authoritative Source/Reference Updated | **The system advance function must be able to process travel advances paid by currency, travelers checks, electronic funds transfer (EFT), or by an Automated Teller Machine (ATM) withdrawal using an agency travel card. The use of a Government contractor-issued charge card is the preferred method of payment.** | Source: JFTRVol1,Ch1,PtB,ParU1115; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Advances_004 |
| Travel Advances | 10.03.007 | D - Authoritative Source/Reference Deleted | DELETED: The travel system advance function must provide for limiting the allowed advance based upon transportation method (Government Transportation Request (GTR) vs. non-GTR), subsistence rates, miscellaneous expenses, and traveler possession of or eligibility for a charge card. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Advances_005 |
| Travel Advances | 10.03.010 | D - Authoritative Source/Reference Deleted | DELETED: The travel system advance function must provide for reporting to the Internal Revenue Service (IRS) delinquent travel advances as taxable income to the traveler. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Advances_006 |
| Travel Advances | 10.03.011 | C - Authoritative Source/Reference Updated | **The system advance function must allow travel advance information to be accessible in travel voucher preparation.** | Source: DoDFMRVol9,Ch5,Sub0505; Source Date: 2/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Advances_008 |

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| Travel Advances | 10.03.012 | C - Verbiage Edited to Meet the Intent of Authoritative Source | **The system shall provide the ability for a member to be paid an advance payment of (i.e., loaned) specified travel and transportation, Advance Lodging Deposits, station (Cost of Living Allowance and Temporary Lodging Allowance), and housing (Overseas Housing Allowance & Family Separation Housing) allowances. Advances may be when : 1. Authorized on an authorization/order, and 2. Permitted in accordance with: a. The Department of Defense, Financial Management Regulation (DODFMR), Volume 9 (DOD Services), or b. Service regulations (Non-DOD Services). Advances may be for: 1. Per diem, 2. Temporary Duty (TDY) mileage, 3. Actual Expense Allowance (AEA), 4. Reimbursable expenses, and/or 5. Advance Lodging Deposits.** | Source: JFTRVol1,Ch2,PtE,ParU2310; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_Advances_012 |

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| Travel Advances | 10.03.013 | D - Other | DELETED: The travel system shall provide the ability to allow for travel advances to be paid when: 1. Authorized on an authorization/order, and 2. Permitted in accordance with: a. The Department of Defense, Financial Management Regulation (DODFMR), Volume 9 (DOD Services), or b. Service regulations (Non-DOD Services). Advances may be for: 1. Per diem, 2. Temporary Duty (TDY) mileage, 3. Actual Expense Allowance (AEA), 4. Reimbursable expenses, and/or 5. Advance Lodging Deposits. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Advances_011 |
| Travel Advances | 10.03.014 | | The system shall provide the ability for ACTUAL EXPENSE ALLOWANCE (AEA). An actual expense allowance allows a member to be reimbursed, in unusual circumstances, for actual and necessary expenses that exceed the maximum locality per diem rate. | Source: JFTRVol1,Ch4,PtC,ParU4300; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_Advances_010 |
| Travel Vouchers | 10.04.001 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for input by both travelers and designated officials at central and/or remote locations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_001 |

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| Travel Vouchers | 10.04.003 | D - Duplicate Requirement Deleted | DELETED: The travel system must provide the capability to display defined messages to the user regarding required receipts for lodgings and authorized expenses incurred costing $75 or more, surrendering unused, partially used, or downgraded/exchanged tickets, refunds, certificates, etc., supporting documentation requirements; justification and certification statements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_002 |
| Travel Vouchers | 10.04.004 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must process partial/interim vouchers against a travel authorization to expedite liquidation related to travel obligations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_003 |
| Travel Vouchers | 10.04.006 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to calculate authorized mileage allowances and per diem amounts (including for non-work days, interrupted travel and reduced per diem rates) based on TDY location and other related information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_004 |
| Travel Vouchers | 10.04.007 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to draw upon the information reflected on the travel authorization and/or government cash advance provided to the traveler; the system should prepare the voucher/claim as required consistent with authorizing type, including unlimited open, limited open, and trip-by-trip. The system should access the appropriate per diem and mileage allowances. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_005 |

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| Travel Vouchers | 10.04.011 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must process amended vouchers with appropriate reviewing and approving controls and provide the capability to update related systems/modules. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_006 |
| Travel Vouchers | 10.04.012 | C - Authoritative Source/Reference Updated | **The system must provide the traveler with the capability to create and modify travel vouchers before final approval. The voucher then would be transferred to the approving official. The approving official would either deny and remand it to the traveler or approve it and forward it for payment.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_Vouchers_007 |
| Travel Vouchers | 10.04.013 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must have a tracking system that will allow travelers payment offices, etc., to determine the status of any voucher/claim. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_008 |
| Travel Vouchers | 10.04.014 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for system generated series of notices when information has not been submitted timely as specified by FTR 301-51 and 301-52. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_009 |

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| Travel Vouchers | 10.04.018 | C - Authoritative Source/Reference Updated | **The system must provide for matching of travel vouchers with the travel authorizations and/or centrally issued passenger tickets and provide for audit of the claim in accordance with the Federal Travel Regulation (FTR) and Department of State Standardized Regulations (DSSR) for temporary duty travel of all civilian agency government travelers (The Joint Travel Regulations (JTR) implement the FTR and DSSR for all DoD civilian employees).** | Source: JFTRVol1,Ch1,PtB,ParU1115; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_010 |
| Travel Vouchers | 10.04.019 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must integrate the issuance and control of the travel advances with the travel voucher payment process to ensure that the advance is liquidated or collected prior to the issuance of a payment to the traveler; also provide the capability not to liquidate when the traveler has been authorized a “retained” travel advance in accordance with FTR 301-51. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_011 |
| Travel Vouchers | 10.04.020 | C - Authoritative Source/Reference Updated | **The system must provide for a random sampling of travel vouchers for voucher audits, information requirements, or other purposes based on criteria as determined by the agency. (Statistical sampling requirements are contained in GAO's Title 7.)** | Source: OMBCIRA-123,AppC,PtI; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_012 |

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| Travel Vouchers | 10.04.023 | C - Authoritative Source/Reference Updated | **The system must provide the capability to process more than one Relocation Income Tax allowance if reimbursement is received in more than one calendar year.** | Source: DoDFMRVol9,Ch6,Sub0612; Source Date: 8/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_014 |
| Travel Vouchers | 10.04.024 | C - Authoritative Source/Reference Updated | **The system must allow for recording the date of departure from, and arrival at, the official duty station or any other place when travel begins, ends, or requires overnight lodging.** | Source: JTRVol2,AppO,ParaT4040; Source Date: 6/1/2013Source: DoDFMRVol9,Ch8,Sub0805; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_015 |
| Travel Vouchers | 10.04.025 | C - Authoritative Source/Reference Updated | **The system must provide the capability to compute meals and incidentals (M&IE) allowance rates based on travel completed: More than 12 hours but less than 24 - 75 percent of the applicable M&IE rate, 24 hours or more, on: -Day of departure - 75 percent of the applicable M&IE rate -Full days of travel - 100 percent of the applicable M&IE rate -Last day of travel - 75 percent of the applicable M&IE rate, and Meals provided in accordance with Federal Travel Regulation (FTR) 301-11.** | Source: JFTRVol1,AppO; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_016 |

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| Travel Vouchers | 10.04.026 | C - Authoritative Source/Reference Updated | **The system must provide information to allow for offset of funds to indebtedness through salary offset, a retirement credit, or other amount owed the employee.** | Source: OMBCIRA-123,AppB,Ch4; Source Date: 12/1/2004Source: DoDFMRVol8,Ch8,Sub0809; Source Date: 9/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_017 |
| Travel Vouchers | 10.04.027 | C - Authoritative Source/Reference Updated | **The system must allow entering approved or official subsistence rates, mileage allowances, etc. when not available in the travel system.** | Source: 48CFRVol6,Ch15; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_018 |
| Travel Vouchers | 10.04.028 | C - Authoritative Source/Reference Updated | **The system must provide for a mechanism that allows the traveler to designate applicable amounts to be paid to a charge card contractor and/or reimbursement to the traveler (Split Disbursement).** | Source: DoDFMRVol9,Ch2,Sub0201; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Vouchers_019 |
| Travel Vouchers | 10.04.029 | D - Authoritative Source/Reference Deleted | DELETED: he travel system should provide for electronic notification to travelers of payments made by disbursing offices or for disallowance of a claim for an expense. Allow for agency flexibility in defining message contents. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_020 |

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| Travel Vouchers | 10.04.030 | D - Authoritative Source/Reference Deleted | DELETED: The system should provide the capability to enter the 'Direct Billed' amount for costs such as on-line Payment and Collection (OPAC) billings by the Department of State employees stationed overseas, and lodging, airline, and car rental that are billed directly to the agency for payment, but not included in the calculation of payment to the traveler. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_021 |
| Local Travel | 10.05.001 | D - Authoritative Source/Reference Deleted | DELETED: The travel system should provide the capability for users to produce a local travel voucher by entering selected data into the system to activate an obligation and payment of local travel. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Local_Travel_001 |
| Local Travel | 10.05.004 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to change the appropriate accounting classification data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Local_Travel_002 |
| Local Travel | 10.05.007 | C - Authoritative Source/Reference Updated | **The system must provide the capability to compute mileage allowances.** | Source: DoDFMRVol9,Ch2,Sub0204; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Local_Travel_003 |

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| Local Travel | 10.05.008 | C - Authoritative Source/Reference Updated | **The system must provide for funds availability.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Local_Travel_004 |
| Local Travel | 10.05.009 | | The system shall provide the ability for LOCAL TRAVEL IN AND AROUND PERMANENT DUTY STATION (PDS) OR TEMPORARY DUTY (TDY) LOCATION. Service-designated officials may authorize/approve transportation expense reimbursement incurred by a traveler conducting official business in the PDS/TDY local area. These expenses are those not specifically included in travel under authorizations in Ch 3, Parts B, C, D, and E, and Ch 4. | Source: JFTRVol1,Ch2,PtL,ParU2800; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Local_Travel_005 |
| Local Travel | 10.05.010 | | The system shall provide the ability for TRAVEL AT THE TEMPORARY DUTY (TDY) LOCATION. Travel Points. Transportation expense reimbursement in the TDY area may be authorized/approved for travel between: 1. Lodging and duty site; Ch 3: Transportation, Accompanied Baggage, & Local Travel. Part F: Local Travel in & around Permanent Duty Station (PDS)/TDY Location. 2. Duty sites; or 3. Lodging or duty site and dining facility. | Source: JFTRVol1,Ch2,PtL,ParU2810; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Local_Travel_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Sponsored Travel | 10.06.001 | C - Authoritative Source/Reference Updated | **The system must track and report the non-federal sponsored travel process for the acceptance of payment in-cash or in-kind acceptance of services from non-federal sources to defray in whole or in part the travel or related expenses of Federal employees in accordance with FTR 304.** | Source: 20USC,Ch28,SubchVII,PtE,Sec1141; Source Date: 1/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Sponsored_Travel_001 |
| Sponsored Travel | 10.06.003 | C - Authoritative Source/Reference Updated | **The system must provide a mechanism to assure that sponsored travel is administratively approved, by the agency designated official, prior to final approval of the travel authorization.** | Source: 41CFR,Vol4,SubtitleF,Ch302,SubChE,Pt302-11; Source Date: 7/1/2012Source: DoD4500.9-R,PtI,Ch106; Source Date: 8/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Sponsored_Travel_002 |
| Sponsored Travel | 10.06.005 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to indicate the amounts and entitlements to be paid by the government and those to be paid by the sponsoring organization and show estimated amounts where actual amounts are unknown. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Sponsored_Travel_003 |
| Sponsored Travel | 10.06.007 | D - Invalid Requirement | DELETED: The travel system must provide the capability to generate the appropriate accounting transactions to reflect the cost of the trip to be funded by the government and transactions to record the receipt of income from non-federal sources. (As a value-added feature, this could be linked with an Accounts Receivable System). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Sponsored_Travel_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Sponsored Travel | 10.06.009 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for the approval, or disapproval by a designated individual of the approval office at central and/or remote locations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Authorization_049 |
| Interface Requirements | 10.07.001 | D - Invalid Requirement | DELETED: The travel system must provide travel activity transactions to the Core Financial System by generating accounting transactions as needed. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_001 |
| Interface Requirements | 10.07.002 | C - Authoritative Source/Reference Updated | **The system must provide travel activity transactions to the system by updating funds control.** | Source: DoDFMRVol10,Ch23, Sub2304; Source Date: 9/1/2010 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Interface_Requirements_002 |
| Interface Requirements | 10.07.003 | C - Authoritative Source/Reference Updated | **The system must provide travel activity transactions to the system by updating the standard general ledger.** | Source: OMBCIRA-127,8; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Interface_Requirements_003 |
| Interface Requirements | 10.07.004 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide travel activity transactions to the Core Financial System by generating disbursement actions by electronic funds transfer (EFT). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Interface Requirements | 10.07.005 | C - Authoritative Source/Reference Updated | **The system must provide a standard record format for interface of transactions from the travel system to the core financial systems.** | Source: OMBCIRA-127,8; Source Date: 10/1/2008 | FFMIA Financial Management Goal_2.1 | Provide internal control to restrict Federal obligations and outlays to those authorized by law and within the amount available. | Travel_Interface_Requirements_005 |
| Interface Requirements | 10.07.007 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for recording sufficient airline ticket information that is essential to the airline ticket payment process so that the accounting office may review the information, verify the amount cited on the airline bill, and determine if a refund is due or reconcile other ticketing differences so that correct payment is made. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_006 |
| Interface Requirements | 10.07.010 | D - Authoritative Source/Reference Deleted | DELETED: The travel system should provide for on-line funds validation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_007 |
| Interface Requirements | 10.07.011 | D - Authoritative Source/Reference Deleted | DELETED: The travel system should provide the capability to support electronic interface with relocation contractors. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_008 |
| Interface Requirements | 10.07.012 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide travel activity transactions to the core financial system by updating subsidiary systems/ modules. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_009 |
| Interface Requirements | 10.07.013 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide interfaces with the accounts receivable module for salary offsets. Access to claims shall be controlled as determined by each agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Interface_Requirements_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Interface Requirements | 10.07.016 | C - Authoritative Source/Reference Updated | **The system shall provide the capability to maintain and send a record of taxable travel payments to the payroll system for inclusion in the employee's Form W-2, Wage and Tax Statement.** | Source: 41CFR,Vol4,SubtitleF,Ch301,SubChC,Pt301-52; Source Date: 7/1/2012Source: JTRVol2,Ch2,PtL,Para C2805; Source Date: 6/1/2013Source: DoDFMRVol9,Ch6,Sub0603; Source Date: 8/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_Interface_Requirements_012 |
| Reporting | 10.08.009 | D - Authoritative Source/Reference Deleted | DELETED: The travel system reporting function must provide the capability to download data to spreadsheets or other analytical tools. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Reporting_001 |
| Reporting | 10.08.012 | C - Authoritative Source/Reference Updated | **The system reporting function must provide travel data to GSA for oversight in accordance with FTR 300-70, Agency Reporting Requirements.** | Source: DoDFMRVol9,Ch1,Sub0107; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_Reporting_002 |
| Reporting | 10.08.013 | D - Authoritative Source/Reference Deleted | DELETED: The travel system reporting function should provide the capability to modify 'HELP' facilities to meet specific requirements of the agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Reporting_006 |

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| Reporting | 10.08.014 | C - Authoritative Source/Reference Updated | **The system reporting function must provide the capability to electronically transmit reports.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_Reporting_003 |
| Reporting | 10.08.015 | C - Authoritative Source/Reference Updated | **The system reporting function must maintain data for use in future time frames.** | Source: DoDFMRVol9,Ch3,Sub0311; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_Reporting_004 |
| Reporting | 10.08.016 | C - Authoritative Source/Reference Updated | **The system must maintain standard data elements contained in the Federal Travel Regulation (FTR), Chapter 301, Appendix C, to generate standard and ad hoc reports.** | Source: 41CFR,Vol4,SubtitleF,Ch301,SubChD,Pt301-76; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Travel_System_Administration_004 |
| Reporting | 10.08.017 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must maintain and report travel obligation and liquidation information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Vouchers_013 |

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| Reporting | 10.08.018 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_System_Administration_005 |
| Reporting | 10.08.019 | D - Authoritative Source/Reference Deleted | DELETED: The travel system reporting function must provide the capability to run on-demand analysis reports. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_Reporting_005 |
| Temporary/Permanent Change of Station | 10.09.002 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to capture the effective date of the transfer or appointment followed by a one-year service agreement, unless separated for reasons beyond employee's control that are acceptable to the agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_001 |
| Temporary/Permanent Change of Station | 10.09.003 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to capture the time limit for beginning travel and transportation not to exceed 2 years from the effective date of the employee's transfer or appointment and not to exceed 3 years when the 2-year limitation for completion of residence (sale and purchase or lease) transactions is extended one year by the head of the agency or his/her designee. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_002 |

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| Temporary/Permanent Change of Station | 10.09.004 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to capture information for the required allowance alternative option selected when two or more members of the same immediate family are employed by the government, and in applying these alternatives, provide that other members of the immediate family not receive duplicate allowances. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_003 |
| Temporary/Permanent Change of Station | 10.09.005 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to process reimbursement for not more than one return trip during each agreed period of service at a post-of-duty for prior return of immediate family. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_004 |
| Temporary/Permanent Change of Station | 10.09.006 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to provide on screen instructions or prompts as to how calculations/formulas are performed for allowances. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_005 |
| Temporary/Permanent Change of Station | 10.09.007 | C - Authoritative Source/Reference Updated | **The system must allow for a 'Remarks' field to enter comments.** | Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Temporary_Or_Permanent_Change_Of_Station_006 |
| Temporary/Permanent Change of Station | 10.09.008 | C - Authoritative Source/Reference Updated | **The system must allow for re-computing allowances and making appropriate adjustments.** | Source: 41CFR,Vol4,SubtitleF,Ch302,SubChE,Pt302-12; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Temporary_Or_Permanent_Change_Of_Station_007 |

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| Temporary/Permanent Change of Station | 10.09.009 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to offset entitlements against any indebtedness to the Government (e.g., Relocation Income Tax (RIT) allowance results in a negative amount). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_008 |
| Temporary/Permanent Change of Station | 10.09.010 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for withholding Federal or Puerto Rico, state, local, hospital insurance and Federal Insurance Contribution Act (FICA) tax at the withholding rate applicable to supplemental wages on the original voucher when submitted. (Use the “gross-up formula” in FTR 302-11). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_009 |
| Temporary/Permanent Change of Station | 10.09.011 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must maintain a record of all relocation expenses (those taxable and nontaxable), regardless of what system paid the expenses, and send a record of the expenses, including temporary assignments that are expected to exceed one year, to the payroll system to be included in the employee’s Form W-2, Wage and Tax Statement, or provided as a separate W-2 for relocation expenses, as appropriate. In addition, report and send the employer’s matching tax amounts. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Temporary/Permanent Change of Station | 10.09.012 | C - Authoritative Source/Reference Updated | **The system must provide for the system to annually consolidate total amount of employee's Withholding Tax Allowance (WTA) the amount of moving expense reimbursements, and RIT's paid during the applicable year and provide an itemized list to the employee to facilitate filing MT RIT claims and income tax returns.** | Source: JTRVol2,Ch5,PtL,Sec5,ParaC5578; Source Date: 6/1/2013Source: DoDFMRVol9,Ch6,Sub0610; Source Date: 8/1/2012Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011Source: 41CFR,Vol4,SubtitleF,Ch302,SubChE,Pt302-14; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_011 |
| Temporary/Permanent Change of Station | 10.09.013 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowances for House hunting Trip, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's date of travel. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_012 |
| Temporary/Permanent Change of Station | 10.09.014 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to set, change, and apply limits on travel advances for house hunting trips as set forth in FTR 302-4. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_013 |

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| Temporary/Permanent Change of Station | 10.09.015 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowances for Househunting Trip, provide the capability to provide the following required information: • Limited to employee and/or spouse • Limited to one round trip; duration authorized by the agency under FTR 302-4, not to exceed 10 calendar days Specific distance limitations applicable to individual allowances for househunting trips • Both old and new official stations are located within the United States • Not assigned to Government or other prearranged housing at new official station • Old and new official stations are 75 or more miles apart • Not authorized for: o New appointees o Employees assigned under the Government Employee's Training Act | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_064 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Temporary/Permanent Change of Station | 10.09.016 | C - Authoritative Source/Reference Updated | **The system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Actual transportation costs for employee and immediate family- Common carrier, Government vehicle, Privately Owned Vechicle (POV), special conveyance Mileage if performed by POV for transfer Per diem for employee and immediate family.** | Source: DoDFMRVol9,Ch7,Sub0702; Source Date: 1/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_015 |

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| Temporary/Permanent Change of Station | 10.09.017 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide the capability to set, change, and apply limits on travel advances as: Authorized for: - estimated per diem, mileage, common carrier (not less than $100) for employee and immediate family as set forth in FTR302-2, and Not Authorized for: - Overseas tour renewal agreement travel as set forth in FTR-302-2, - separation for retirement as set forth in FTR 302-1, and - Government Bill of Lading (GBL) or purchase order as set forth in FTR 302-7 and FTR 302-8. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_016 |
| Temporary/Permanent Change of Station | 10.09.018 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide the capability to capture specific distance limitations applicable to change of official station (at least 10 miles from old station). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_017 |
| Temporary/Permanent Change of Station | 10.09.019 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance For Transportation of Household Goods, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee-s or new appointee-s effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_018 |

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| Temporary/Permanent Change of Station | 10.09.020 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance For Transportation of Household Goods, provide the capability to capture the required following information: Weight limitation, temporary storage information, and non-temporary storage information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_019 |
| Temporary/Permanent Change of Station | 10.09.021 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance For Transportation of Household Goods, provide the capability to set, change, and apply limits on travel advances as: Authorized for: transportation and temporary storage of household goods as set forth in FTR 302-8, and Not authorized for: non-temporary storage of household goods as set forth in FTR 302-9. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_020 |
| Temporary/Permanent Change of Station | 10.09.022 | C - Authoritative Source/Reference Updated | **The system must, for Allowance For Transportation of Household Goods (HHG), capture information on weight limitations and provide access to Schedules of Commuted Rates and Government Bill of Lading rates for moving and storage of household goods and allow comparison.** | Source: JFTRVol1,Ch5,PtD,Sec5,ParU5355; Source Date: 6/1/2013Source: JFTRVol1,Ch5,PtD,Sec3,ParU5335; Source Date: 6/1/2013Source: DoDFMRVol9,Ch5,Sub0505; Source Date: 2/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_021 |

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| Temporary/Permanent Change of Station | 10.09.023 | C - Authoritative Source/Reference Updated | **The system must, for Allowance for Transportation of Mobile Homes (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee, New Appointee, and SES Last Move Home), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment and must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Reimbursement consists of: - preparation costs, - over water and overland transportation Reimbursement cannot exceed - the maximum amount that would be allowable for transportation and - 90 days- temporary storage of household goods.** | Source: DoD4500.9-R,PtIV,Ch412; Source Date: 3/1/2013 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_022 |
| Temporary/Permanent Change of Station | 10.09.024 | C - Authoritative Source/Reference Updated | **The system must, for Allowance for Transportation of Mobile Homes (PCS and TCS Transferee, New Appointee, and SES Last Move Home), provide the capability to set, change, and apply limits on travel advances set forth in FTR-302.10.** | Source: 41CFR,Vol4,SubtitleF,Ch302,SubChD,Pt302-10; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_023 |

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| Temporary/Permanent Change of Station | 10.09.025 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer and must also allow for entering appropriate data for various options of method of reimbursements including daily itemization of actual expenses. Reimbursement may be based on the fixed and actual methods, which may be reduced by the number of days of the house hunting. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_024 |
| Temporary/Permanent Change of Station | 10.09.026 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance for Transportation of Mobile Homes (Permanent Change of Station (PCS) Transferee and Agency Option for Temporary Change of Station (TCS) Transferee), provide the capability to capture the following required information: Specific distance limitations applicable to eligibility for temporary quarters subsistence expenses Not to exceed 60 consecutive days ( may extend an additional 60 consecutive days for compelling reasons), and Not authorized for: New appointees. - Employees assigned under the Government Employees Training Act (GETA). - Employees returning from an overseas assignment for the purpose of separation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_025 |

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| Temporary/Permanent Change of Station | 10.09.027 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide the capability to set, change, and apply limits on travel advances while occupying temporary quarters as set forth in FTR 302-5. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_026 |
| Temporary/Permanent Change of Station | 10.09.028 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Residence Transaction Expense Reimbursement (Permanent Change of Station (PCS) Transferee only/Excludes Foreign PCS), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer. Maximum Reimbursement Limitations are: Sale of old home-Reimbursable expenses cannot exceed 10% of the actual sale price Purchase of new home-Reimbursable expenses cannot exceed 5% of the actual purchase price Settlement of an unexpired lease (Applicable laws/terms of lease, Sublease) Pro rata basis (a) if not fill title to the residence or (b) if employee sells or purchases land in excess of that which reasonably relates to the residence site. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_027 |

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| Temporary/Permanent Change of Station | 10.09.029 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide the capability to set, change, and apply limits on travel advances as not authorized for residence transaction expense reimbursement as set forth in FTR 302-6. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_028 |
| Temporary/Permanent Change of Station | 10.09.030 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Residence Transaction Expense Reimbursement (Permanent Change of Station (PCS) Transferee only/Excludes Foreign PCS), provide the capability to capture the following information: Settlement date time limitation (2 years from date employee reports for duty at new official station, which may extend 1 year) and identification of employees, Persons not authorized for this reimbursement (new appointees, employees assigned under the Government Employees Training Act (GETA), and Foreign PCS employees). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_029 |

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| Temporary/Permanent Change of Station | 10.09.031 | C - Authoritative Source/Reference Updated | **The system must, for Allowance for Relocation Services (Permanent Change of Station (PCS) Transferee only), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effect date of transfer. Substitute for relocation allowances authorized (e.g. household goods management services as a substitute for transportation of household goods).** | Source: DoDFMRVol9,Ch6,Sub0610; Source Date: 8/1/2012 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_030 |

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| Temporary/Permanent Change of Station | 10.09.032 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Allowance for Miscellaneous Expense (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Minimum Reimbursement - Without immediate family: Lesser of 1 week's basic compensation or $350 - With immediate family: Lesser of 2 weeks' basic compensation or $700 - No receipts Actual Reimbursement - Receipts required - Aggregate amount cannot exceed employee's basic pay for 1 week with-out an immediate family or 2 weeks with an immediate family - In no instance may actual reimbursement exceed the maximum rate of a grade GS-13. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_031 |
| Temporary/Permanent Change of Station | 10.09.033 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide the capability to set, change, and apply limits on travel advances as not authorized for miscellaneous expenses allowance as set forth in FTR-302-3. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_032 |

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| Temporary/Permanent Change of Station | 10.09.034 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Allowance for Miscellaneous Expense (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide the capability to capture the following information: Not authorized for employee's first assignment unless to an overseas location Not authorized for: - New appointees - Employees assigned under the Government Employees Training Act (GETA) - Employees returning from overseas assignments for the purpose of separation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_033 |

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| Temporary/Permanent Change of Station | 10.09.035 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Allowance for Property Management Services (Temporary Change of Station (TCS) and Foreign Permanent Change of Station (PCS) (until implementation of HR 930) Transferee), provide the capability to capture the following required information: • Optional use by employee • Authorized to transfer to foreign area/transferred back to a different non-foreign area • Agency pays for services offered by a company, which assist the employees transferred to a non-foreign area from a foreign area in retaining and renting, rather than selling residence at Government expense • Up to a maximum of 24 months (2 years from effective date of transfer) • Agency may offset any expenses paid against subsequent reimbursement for sale of residence. Not authorized for: •New appointees •Employees assigned under the Government Employees Training Act (GETA) •Employees transferring wholly within a non-foreign area. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_034 |

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| Temporary/Permanent Change of Station | 10.09.036 | C - Authoritative Source/Reference Updated | **The system must for Allowance for the Transportation of Privately Owned Vehicle (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee and New Appointee), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Agency pays entire costs from point of origin to destination via: • Commercial means • Government means as space available.** | Source: 41CFR,Vol4,SubtitleF, Ch302,SubChE,Pt302-12; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_035 |
| Temporary/Permanent Change of Station | 10.09.037 | D - Invalid Requirement | DELETED: The travel system must, for Allowance for Transportation of Privately Owned Vehicle (POV) (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee and New Appointee), provide the capability to set, change, and apply limits on travel advances for transportation and emergency storage of employee's privately owned vehicle as set forth in Federal Travel Regulation (FTR) 302-10. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_036 |

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| Temporary/Permanent Change of Station | 10.09.038 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Allowance for Transportation of Privately Owned Vehicle (POV) (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee and New Appointee), provide the capability to capture the following restrictions: Outside United States (U.S). • Transport one POV unless replacement authorized within any 4 year period of continuous service • Employee drives POV from authorized origin to deliver POV to port of embarkation or from port of debarkation to authorized destination; from port of embarkation back to authorized origin after delivering POV or from authorized destination to port of debarkation to pickup POV. • Reimburse one-way mileage costs • May not be reimbursed a per diem allowance for round-trip travel to and from a port involved Within Continental/Contiguous United States (CONUS). Transport any number of authorized POV's in accordance with Federal Travel Regulation (FTR) 302-10. Rental car not allowed at either duty station. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_037 |

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| Temporary/Permanent Change of Station | 10.09.039 | D - Invalid Requirement | DELETED: The travel system must, for Withholding Tax Allowances (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide the capability to calculate in Year 1 a gross-up formula (compensate the employee for the initial tax, the tax on tax, etc.) for a Withholding Tax Allowance (WTA) payment amount to cover the employee's Federal or Puerto Rico withholding tax each time covered moving expense reimbursements are made, excluding other withholding tax obligations. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_038 |
| Temporary/Permanent Change of Station | 10.09.040 | D - Invalid Requirement | DELETED: The travel system must, for Withholding Tax Allowance (PCS and TCS Transferee only), provide the capability of processing more than one Withholding Tax Allowance (WTA) if reimbursement for moving expenses is received in more than 1 calendar year. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_039 |

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| Temporary/Permanent Change of Station | 10.09.041 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Relocation Income Tax Allowance (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide the capability to capture the following Limited expenses or allowances covered by Relocation Income Tax Allowance (RIT): • House hunting trip • enroute travel according to current Internal Revenue Service (IRS) regulations • household goods shipment (including temporary storage over 30 days) • non-temporary storage expenses (before October 12, 1984) • mobile home/boat movement • temporary quarters • residence transactions (real estate) expense reimbursement • relocation services which constitute income to the employee • miscellaneous expenses allowance • property management services allowance Not authorized for: • new appointees, • employees assigned under the employees assigned under the Government Employees Training Act (GETA), and • employees returning from overseas assignment for the purpose of separation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_040 |

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| Temporary/Permanent Change of Station | 10.09.042 | D - Invalid Requirement | DELETED: The travel system must, for Relocation Income Tax Allowance (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide the capability to set, change, and apply limits on travel advances as not authorized for Relocation Income Tax (RIT) allowance as set forth in Federal Travel Regulation (FTR) 302-11. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_041 |
| Temporary/Permanent Change of Station | 10.09.043 | D - Invalid Requirement | DELETED: The travel system must, for Relocation Income Tax Allowance (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), allow for processing Relocation Income Tax (RIT) claims involving two or more States with the selection of applicable taxing situations (average, highest, sum of the applicable state / local marginal tax rate) to determine applicable single State /Local Marginal Tax Rate. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_042 |
| Temporary/Permanent Change of Station | 10.09.044 | D - Invalid Requirement | DELETED: The travel system must, for Relocation Income Tax Allowance (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), Provide the capability to calculate formulas for a Combined Marginal Tax Rate (CMTR), which includes a single rate for Federal or Puerto Rico Marginal Tax Rate, State's Marginal Tax Rate (applicable when States do not allow deduction of moving expenses), and Local Marginal Tax Rate. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_043 |

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| Temporary/Permanent Change of Station | 10.09.045 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Relocation Income Tax Allowance (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide the capability to calculate a Combined marginal tax rate (CMTR) formula for Year 1 and for Year 2. (Formula adjusts the State and local tax rates to compensate for their deductibility from income for Federal or Puerto Rico tax purposes). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_044 |
| Temporary/Permanent Change of Station | 10.09.046 | C - Authoritative Source/Reference Updated | **The system must, for Relocation Income Tax Allowance ( Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), provide the capability to calculate State gross-up formulas to be used when States do not allow deduction of moving expenses.** | Source: 41CFR,Vol4,SubtitleF, Ch302,SubChF,Pt302-17; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_045 |
| Temporary/Permanent Change of Station | 10.09.047 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Relocation Income Tax Allowance (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee only), allow for entering appropriate data for income level and filing status. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_046 |

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| Temporary/Permanent Change of Station | 10.09.048 | D - Authoritative Source/Reference Deleted | DELETED: The system must, for Home sale Program/ Home marketing incentive payments (Permanent Change of Station (PCS) Transferee only), provide the capability to calculate maximums or limitations applicable to the following incentive: Agency pays transferred employee home marketing incentive for finding a bona fide buyer for employee's residence, which may not exceed the lesser of: a. Five percent (5%) of the price the relocation services company paid the employee for residence, OR b. Actual savings the agency realized from the reduced fee/expenses it paid to the relocation services company. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_047 |
| Temporary/Permanent Change of Station | 10.09.049 | C - Authoritative Source/Reference Updated | **The system must, for Home sale Program/ Home marketing incentive payments (Permanent Change of Station (PCS) Transferee only), provide the capability to capture the following required information: Employee use relocation services companies under contract with the Government.** | Source: JTRVol2,Ch5,PtQ,Sec3; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_048 |

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| Temporary/Permanent Change of Station | 10.09.050 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for the capability to display defined messages to the traveler and/or travel administrator regarding statements, justifications, and certifications. Warning messages or guidelines should include at least some identification as to where the traveler should go for additional information. (e.g., If another level for find certification or approval is required, or if receipts or additional documents are required for certain activities, the system should provide such a message when the order is prepared. In addition, when the voucher segment of the system is activated, the requirement should appear again so that all necessary documentation is available for voucher audit). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_049 |
| Temporary/Permanent Change of Station | 10.09.051 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide for liquidating travel advances from more than one entitlement if submitted on one voucher. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_051 |
| Temporary/Permanent Change of Station | 10.09.052 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must, for Withholding Tax Allowances (PCS and TCS Transferee only), provide for system generated notices for outstanding WTA's when information has not been submitted within a given time period as established by the agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_054 |

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| Temporary/Permanent Change of Station | 10.09.053 | C - Authoritative Source/Reference Updated | **The system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate in Year 2 a gross-up formula for a RIT Allowance payment amount to cover the additional tax liability not covered by the WTA paid in Year 1 on prior PCS settlement vouchers.** | Source: 41CFR,Vol4,SubtitleF, Ch301,SubChB,Pt301-11; Source Date: 7/1/2012 | FFMIA Financial Management Goal_1.4 | Provide timely and reliable Federal financial management information of appropriate form and content that can be linked to strategic goals and performance information. | Temporary_Or_Permanent_Change_Of_Station_053 |
| Temporary/Permanent Change of Station | 10.09.054 | D - Authoritative Source/Reference Deleted | DELETED: The travel system must provide the capability to calculate maximums or limitations available for the allowances provided in the summary chart on JFMIP-SR-99-9, page 22. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_052 |
| Temporary/Permanent Change of Station | 10.09.055 | | The system shall provide the ability to allow for GOVERNMENT (GOV'T) dining facility/mess. | Source: JFTRVol1,Ch4,PtB,ParU4200; Source Date: 6/1/2013Source: JTRVol2,AppA; Source Date: 6/1/2013Source: JFTRVol1,Ch4,PtB,ParU4235; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_057 |

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| Temporary/Permanent Change of Station | 10.09.056 | | The system shall provide the ability for INTERMEDIATE TEMPORARY DUTY (ITDY) TRAVEL AND TRANSPORTATION ALLOWANCES FOR DEPENDENT TRAVEL: Dislocation Allowance (DLA) is payable to a member under an ITDY authorization/order. (See pars. U5620 and U5630-B16.) Dependent transportation is authorized under this part the same as for Permanent Change of Station (PCS). The Monetary Allowance in Lieu of Transportation (MALT) in par. U5105-B1 applies unless the dependent accompanies the member to the Temporary Duty (TDY) location traveling in the same Privately Owned Conveyance (POC). If the dependent travels as a passenger then no MALT is payable for the dependent since the member receives TDY mileage. See par. U4755 for Household Goods (HHG) transportation. | Source: JFTRVol1,Ch4,PtI,ParU4900; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_065 |
| Temporary/Permanent Change of Station | 10.09.057 | | The system shall provide the ability for Household Goods (HHG) shipment and storage under a Temporary Duty (TDY) order. | Source: JFTRVol1,Ch4,PtE,ParU4500; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_059 |

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| Temporary/Permanent Change of Station | 10.09.058 | | The system shall provide the ability for REIMBURSEMENT OPTIONS FOR MEMBERS ON TEMPORARY DUTY (TDY) WITHIN A COMBATANT COMMAND OR JOINT TASK FORCE. | Source: JFTRVol1,Ch4,PtF,ParU4605; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_060 |
| Temporary/Permanent Change of Station | 10.09.059 | | The system shall provide the ability for travel of SERVICE ACADEMY CADETS/MIDSHIPMAN: CADETS AND MIDSHIPMAN TRAVEL TO AND FROM SERVICE ACADEMIES. | Source: JFTRVol1,Ch7,PtA,ParU7000; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_061 |
| Temporary/Permanent Change of Station | 10.09.060 | | The system shall provide the ability for GENERAL Temporary Lodging Allowance (TLA) PAYMENT CONDITIONS. | Source: JFTRVol1,Ch9,PtC,Sec1,ParU9155; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_062 |

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|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Temporary/Permanent Change of Station | 10.09.061 | | The system shall provide the ability for BAGGAGE, UNACCOMPANIED (UB) Transportation. (See APP A) That part of a member's prescribed weight allowance of Houshold Goods (HHG) that: 1. Is not carried free on a ticket used for personal travel. 2. Ordinarily is transported separately from the major bulk of HHG. 3. Usually is transported by an expedited mode because it's needed immediately or soon after arrival at destination for interim housekeeping pending arrival of the major portion of HHG. | Source: JFTRVol1,AppA; Source Date: 6/1/2013Source: JFTRVol1,Ch5,PtA,ParU5012; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Temporary_Or_Permanent_Change_Of_Station_063 |
| Temporary/Permanent Change of Station | 10.09.062 | D - Duplicate Requirement Deleted | DELETED: The travel system shall provide the ability for Temporary Duty (TDY) Travel Involving Non-Permanent Duty Station (PDS) Location(s). A member on a TDY authorization/order is authorized travel/ transportation allowances not to exceed (NTE) the actual transportation cost for the transportation mode authorized and used NTE the constructed transportation cost between the member's PDS and TDY location. When TDY travel is to/from a non-PDS location: 1. The member is responsible for all excess travel/transportation costs; and 2. Constructed costs for each trip leg must be based on the non-capacity-controlled city-pair airfare, if available (not the capacity-controlled city-pair if both airfares are available). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Temporary_Or_Permanent_Change_Of_Station_056 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Temporary/Permanent Change of Station | 10.09.063 | A - New Based on Review of an Existing Authoritative source | **The system shall provide the ability for Temporary Duty (TDY) Travel Involving Non-Permanent Duty Station (PDS) Location(s). A member on a TDY authorization/order is authorized travel/transportation allowances not to exceed (NTE) the actual transportation cost for the transportation mode authorized and used NTE the constructed transportation cost between the member's PDS and TDY location. When TDY travel is to/from a non-PDS location: 1. The member is responsible for all excess travel/transportation costs; and 2. Constructed costs for each trip leg must be based on the non-capacity-controlled city-pair airfare, if available (not the capacity-controlled city-pair if both airfares are available).** | Source: JFTRVol1,Ch2,PtB,ParU2165; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Temporary_Or_Permanent_Change_Of_Station_066 |
| System Administration | 10.10.002 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide for flexible operational capability to allow for daily, weekly, biweekly, monthly, quarterly, and annual processing requirements.** | Source: JFTRVol1,Ch2,PtC,ParU2225; Source Date: 6/1/2013Source: DoDFMRVol9,Def; Source Date: 4/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_System_Administration_001 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 10.10.007 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide the capability for backup and recovery of transactions.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Travel_System_Administration_002 |
| System Administration | 10.10.014 | D - Authoritative Source Deleted | DELETED: For centralized control and system administration, the system must provide the capability to establish and maintain the following tables that include, at a minimum: User Administration: • Traveler Profile • Trip purpose • Operational expense • Locality/M&IE allowances • Locality/lodging rate (per diem) • Travelers Government Charge Card • Air costs/destination • Rental car rate/type • POV mileage rate/mileage Approving Officials: • Organization/Funding • Delegated Authority | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_System_Administration_006 |
| System Administration | 10.10.017 | D - Authoritative Source Deleted | DELETED: For centralized control and system administration, the travel system must provide the capability to maintain rules incorporated in the travel system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_System_Administration_009 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 10.10.018 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide for maintaining defined messages to the user regarding general system information (including Privacy Act Statement), announcements, etc.** | Source: JFTRVol1,AppI; Source Date: 6/1/2013Source: 48CFRVol4,Ch5; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_System_Administration_010 |
| System Administration | 10.10.019 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide for maintaining routing lists.** | Source: JFTRVol1,AppH; Source Date: 6/1/2013Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Travel_System_Administration_011 |
| System Administration | 10.10.020 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide for supporting the remote user.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010Source: DoD4500.9-R,PtIV,AppK,AttK1; Source Date: 5/1/2013 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Travel_System_Administration_012 |
| System Administration | 10.10.021 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide for establishing capability to use electronic signatures.** | Source: JFTRVol1,AppI; Source Date: 6/1/2013Source: DoDFMRVol9,Ch2,Sub0203; Source Date: 8/1/2011Source: JTRVol2,AppI; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_System_Administration_013 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 10.10.023 | D - Authoritative Source Deleted | DELETED: For centralized control and system administration, the system must provide for gathering and analyzing usage statistics. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_System_Administration_015 |
| System Administration | 10.10.024 | C - Authoritative Source/Reference Updated | **For centralized control and system administration, the system must provide for retaining system records in accordance with agency regulations and preventing the purging of historical records prior to the proper period as authorized for disposal by the National Archives and Records Administration (NARA).** | Source: DoDFMRVol9,Ch3,Sub0311; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_System_Administration_016 |
| System Administration | 10.10.026 | D - Authoritative Source/Reference Deleted | DELETED: For centralized control and system administration, the travel system should provide for automated maintenance of per diem rates from a central source. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_System_Administration_018 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 10.10.027 | | The system shall provide the ability for Temporary Duty (TDY) & LOCAL TRAVEL. The systems shall contain informaiton listed in the TDY Mileage Rate Chart. TDY mileage rates for local and TDY travel are: Airplane $1.33 - 1 Jan 2013; Automobile (if no GOV is available) $0.565 -1 Jan 2013; Motorcycle $0.535 -1 Jan 2013; 1. Privately Owned Conveyance (POC) use instead of a GOVERNMENT (GOV'T)-furnished vehicle (if a GOV is available) when GOV'T-furnished vehicle use is to the GOV'T's advantage $0.24 - 1 Jan 2013. 2. Inactive Duty Training (IDT) outside normal commute in accordance with (IAW) par. U7160; and. 3. Disciplinary action travel under par. U7450. | Source: JFTRVol1,Ch2,PtI,Par U2600; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_System_Administration_023 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 10.10.028 | | The system shall provide the ability for PARKING EXPENSES FOR CERTAIN MEMBERS. An Army, Navy, Air Force, or Marine Corps member is to be reimbursed for that portion of the monthly parking expenses in excess of $25, but not to exceed $200. This reimbursement covers all expenses for parking a Privately Owned Conveyance (POC) at a Permanent Duty Station (PDS) work site or Temporary Duty (TDY) site at which assigned to duty: 1. As a recruiter for any of the armed forces; 2. At an armed forces military entrance processing facility; or 3. While detailed for instructional and administrative duties at any institution where an SENIOR RESERVE OFFICERS TRAINING CORPS (SROTC) unit is maintained. | Source: JFTRVol1,Ch1,PtC,ParU1220; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_System_Administration_022 |
| System Administration | 10.10.029 | | The system shall provide the ability for COMMERCIAL AIR TRANSPORTATION. Gov't policy is that a member and/or dependents must be provided economy/coach-class airline accommodations for all official business travel (including PCS, TDY, COT leave, emergency leave, R&R, FEML, flights over 14 hours, personnel evacuation) unless proper documentation/justification is provided and substantiated to justify premium-class transportation (JFTR, par. U2105, U2110, or U3500). | Source: JFTRVol1,Ch3,PtF,ParU3500; Source Date: 6/1/2013Source: JFTRVol1,Ch2,PtB,ParU2110; Source Date: 6/1/2013Source: JFTRVol1,Ch2,PtB,ParU2105; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Travel_System_Administration_020 |

| TRAVEL REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 10 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Administration | 10.10.030 | | The system shall provide the ability for COMMERCIAL SHIP TRANSPORTATION. Commercial transoceanic ship transportation may be directed only for operational reasons and may be authorized/approved only as prescribed in par. U3655-A. A. A member and/or dependents travel by car ferry. Without authorization/approval reimbursement for transoceanic ship transportation is based on constructed air transportation costs (U5116-C). B. Commercial Ship Use Authorization. Commercial ship use may be authorized/approved by the AO when the travel can be: 1. Completed only by ship. 2. Performed more economically or efficiently by ship. | Source: JFTRVol1,Ch3,PtH,ParU3650; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_System_Administration_021 |
| System Administration | 10.10.031 | C - Verbiage Edited to Meet the Intent of Authoritative Source | **The system must provide the ability train transportation related to travel and identify type travel accommodations (i.e., coach-class) for official travelers, who travel by train. An Authorization/Approval Official (AO) must specify the type of provision or accommodations and this must be reflected in the system.** | Source: JFTRVol1,Ch3,PtG,ParU3600; Source Date: 6/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Travel_System_Administration_019 |
| System Administration | 10.10.032 | D - Duplicate Requirement Deleted | DELETED: For centralized control and system administration, the travel system must provide for administering required access controls and security. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Travel_System_Administration_007 |

# ACRONYMS

| | |
|---|---|
| AEA | Actual Expense Allowance |
| AO | Approval Official |
| ATM | Automated Teller Machine |
| CBA | Centrally Billed Account |
| CMTR | Combined Marginal Tax Rate |
| CONUS | Continental/Contiguous United States |
| COT | Constructive |
| CTO | Commercial Travel Office |
| DDESS | Dependent Elementary and Secondary Schools |
| DFAS | Defense Finance and Accounting Service |
| DLA | Dislocation Allowance |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DSSR | Department of State Standardized Regulations |
| EFT | Electronic Funds Transfer |
| FFMIA | Federal Financial Management Improvement Act |
| FTR | Federal Travel Regulation |
| GAO | Government Accountability Office |
| GOVT | Government |
| GPEA | Government Paperwork Elimination Act |
| GSA | General Services Administration |
| GTCC | Government Travel Charge Card |
| GTR | Government Transportation Request |
| HHG | Household Goods |
| HOR | Home of Record |
| HOS | Home of Selection |
| IAW | In Accordance With |
| IBA | Individually Billed Account |
| IRS | Internal Revenue Service |
| ITDY | Intermediate Temporary Duty |
| JFMIP | Joint Financial Management Improvement Program |
| JFTR | Joint Federal Travel Regulation |
| JTR | Joint Travel Regulation |
| M&IE | Meals and Incidental |
| MALT | Monetary Allowance in Lieu of Transportation |

| | |
|---|---|
| NARA | National Archives and Records Administration |
| NIST | National Institute of Standards and Technology |
| NTE | Not to Exceed |
| OCONUS | Outside Continental United States |
| OMB | Office of Management and Budget |
| OPAC | On-line Payment and Collection |
| OPM | Office of Personnel Management |
| PCS | Permanent Change of Stations |
| PDS | Permanent Duty Station |
| PMR | Proportional Meal Rate |
| POC | Point of Contact |
| POD | Passenger port of debarkation |
| POE | Passenger port of embarkation |
| POV | Privately Operated Vehicle |
| QTRS | Quarters |
| RIT | Relocation Income Tax |
| SECDEF | SECRETARY OF DEFENSE |
| SES | Senior Executive Service |
| SROTC | Senior Reserve officers Training Corps |
| TCS | Temporary Change of Stations |
| TDY | Temporary Duty |
| TLA | Temporary Lodging Allowance |
| TLE | Temporary Lodging Expense |
| TMC | Travel Management Center |
| TMS | Travel Management System |
| UB | Unaccompanied Baggage |
| VPC | Vehicle Processing Center |
| WTA | Withholding Tax Allowance |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 14 - Audit Trails and System Controls | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **14.01.001** | **C - Authoritative Source/Reference Updated** | |
| **14.01.005** | **C - Authoritative Source/Reference Updated** | |
| **14.01.009** | **C - Authoritative Source/Reference Updated** | |
| **14.01.014** | **C - Authoritative Source/Reference Updated** | |
| **14.01.030** | **C - Authoritative Source/Reference Updated** | |
| **14.01.031** | **C - Authoritative Source/Reference Updated** | |
| **14.01.032** | **C - Authoritative Source/Reference Updated** | |
| **14.01.034** | **C - Authoritative Source/Reference Updated** | |
| **14.01.035** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **14.01.036** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **14.01.037** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.01.039 | C - Authoritative Source/Reference Updated | |
| 14.01.040 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.041 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.042 | C - Authoritative Source/Reference Updated | |
| 14.01.043 | C - Authoritative Source/Reference Updated | |
| 14.01.046 | C - Authoritative Source/Reference Updated | |
| 14.01.047 | C - Authoritative Source/Reference Updated | |
| 14.01.048 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.049 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.050 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.051 | C - Authoritative Source/Reference Updated | |
| 14.01.052 | C - Authoritative Source/Reference Updated | |
| 14.01.053 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.054 | C - Authoritative Source/Reference Updated | |
| 14.01.055 | C - Authoritative Source/Reference Updated | |
| 14.01.056 | C - Authoritative Source/Reference Updated | |
| 14.01.057 | C - Authoritative Source/Reference Updated | |
| 14.01.058 | C - Authoritative Source/Reference Updated | |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.01.059 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.060 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.061 | C - Authoritative Source/Reference Updated | |
| 14.01.062 | C - Authoritative Source/Reference Updated | |
| 14.01.063 | D - Invalid Requirement | Broad policy guidance. Not programmable or testable. |
| 14.01.068 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.071 | C - Authoritative Source/Reference Updated | |
| 14.01.072 | C - Authoritative Source/Reference Updated | |
| 14.01.073 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.074 | C - Authoritative Source/Reference Updated | |
| 14.01.075 | C - Authoritative Source/Reference Updated | |
| 14.01.077 | C - Authoritative Source/Reference Updated | |
| 14.01.078 | C - Authoritative Source/Reference Updated | |
| 14.01.079 | C - Authoritative Source/Reference Updated | |
| 14.01.081 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.082 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.01.083 | C - Authoritative Source/Reference Updated | |
| 14.01.084 | D - Other | This is broad policy guidance, not a programmable or testable system requirement. |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.01.085 | C - Authoritative Source/Reference Updated | |
| 14.01.086 | C - Authoritative Source/Reference Updated | |
| 14.01.087 | C - Authoritative Source/Reference Updated | |
| 14.01.088 | C - Authoritative Source/Reference Updated | |
| 14.01.089 | D - Duplicate Requirement Deleted | Duplicate of 14.01.001 |
| 14.01.090 | C - Authoritative Source/Reference Updated | |
| 14.01.091 | C - Authoritative Source/Reference Updated | |
| 14.02.001 | C - Authoritative Source/Reference Updated | |
| 14.02.003 | C - Authoritative Source/Reference Updated | |
| 14.02.009 | C - Authoritative Source/Reference Updated | |
| 14.02.051 | C - Authoritative Source/Reference Updated | |
| 14.02.059 | C - Authoritative Source/Reference Updated | |
| 14.02.060 | C - Authoritative Source/Reference Updated | |
| 14.02.061 | C - Authoritative Source/Reference Updated | |
| 14.02.062 | C - Authoritative Source/Reference Updated | |
| 14.02.063 | C - Authoritative Source/Reference Updated | |
| 14.02.064 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.02.067 | C - Authoritative Source/Reference Updated | |
| 14.02.068 | C - Authoritative Source/Reference Updated | |
| 14.02.069 | D - Other | This is broad policy guidance, not a programmable or testable system requirement. |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.02.070 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.02.071 | C - Authoritative Source/Reference Updated | |
| 14.02.072 | C - Authoritative Source/Reference Updated | |
| 14.02.073 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.02.074 | C - Authoritative Source/Reference Updated | |
| 14.02.075 | C - Authoritative Source/Reference Updated | |
| 14.02.076 | D - Other | This is broad policy guidance, not a programmable or testable system requirement. |
| 14.02.077 | C - Authoritative Source/Reference Updated | |
| 14.02.078 | C - Authoritative Source/Reference Updated | |
| 14.02.079 | C - Authoritative Source/Reference Updated | |
| 14.02.080 | C - Authoritative Source/Reference Updated | |
| 14.02.081 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.02.082 | C - Authoritative Source/Reference Updated | |
| 14.02.083 | C - Authoritative Source/Reference Updated | |
| 14.02.084 | C - Authoritative Source/Reference Updated | |
| 14.02.085 | C - Authoritative Source/Reference Updated | |
| 14.02.086 | C - Authoritative Source/Reference Updated | |
| 14.02.087 | C - Authoritative Source/Reference Updated | |
| 14.02.088 | C - Authoritative Source/Reference Updated | |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.02.090 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.02.091 | C - Authoritative Source/Reference Updated | |
| 14.02.094 | C - Authoritative Source/Reference Updated | |
| 14.02.095 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.02.096 | C - Authoritative Source/Reference Updated | |
| 14.02.097 | C - Authoritative Source/Reference Updated | |
| 14.02.098 | C - Authoritative Source/Reference Updated | |
| 14.02.099 | C - Authoritative Source/Reference Updated | |
| 14.02.100 | C - Authoritative Source/Reference Updated | |
| 14.02.101 | C - Authoritative Source/Reference Updated | |
| 14.03.026 | C - Authoritative Source/Reference Updated | |
| 14.03.029 | C - Authoritative Source/Reference Updated | |
| 14.03.034 | C - Authoritative Source/Reference Updated | |
| 14.03.035 | C - Authoritative Source/Reference Updated | |
| 14.03.036 | C - Authoritative Source/Reference Updated | |
| 14.03.037 | C - Authoritative Source/Reference Updated | |
| 14.03.038 | C - Authoritative Source/Reference Updated | |
| 14.03.039 | C - Authoritative Source/Reference Updated | |
| 14.03.040 | D - Other | This is broad policy guidance, not a programmable or testable system requirement. |
| 14.03.044 | C - Authoritative Source/Reference Updated | |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.03.045 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.03.048 | D - Other | Incorporated into milpay requirements. |
| 14.03.049 | C - Authoritative Source/Reference Updated | |
| 14.03.050 | D - Other | Incorporated into milpay requirements. |
| 14.03.051 | D - Other | Incorporated into milpay requirements. |
| 14.03.053 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.03.054 | D - Other | Incorporated into milpay requirements. |
| 14.03.055 | D - Other | Incorporated into milpay requirements. |
| 14.03.056 | D - Invalid Requirement | Broad policy guidance. Not programmable or testable. |
| 14.03.057 | C - Authoritative Source/Reference Updated | |
| 14.03.058 | C - Authoritative Source/Reference Updated | |
| 14.03.059 | D - Other | Incorporated into milpay requirements. |
| 14.03.060 | C - Authoritative Source/Reference Updated | |
| 14.03.061 | C - Authoritative Source/Reference Updated | |
| 14.03.062 | C - Authoritative Source/Reference Updated | |
| 14.03.063 | D - Invalid Requirement | Broad policy guidance. Not programmable or testable. |
| 14.03.064 | C - Authoritative Source/Reference Updated | |
| 14.03.065 | C - Authoritative Source/Reference Updated | |
| 14.03.066 | C - Authoritative Source/Reference Updated | |
| 14.03.067 | C - Authoritative Source/Reference Updated | |
| 14.03.068 | C - Authoritative Source/Reference Updated | |
| 14.03.070 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.03.072 | C - Authoritative Source/Reference Updated | |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.03.073 | C - Authoritative Source/Reference Updated | |
| 14.03.074 | C - Authoritative Source/Reference Updated | |
| 14.03.076 | C - Authoritative Source/Reference Updated | |
| 14.03.077 | C - Authoritative Source/Reference Updated | |
| 14.04.011 | D - Other | Incorporated into milpay requirements. |
| 14.04.012 | D - Other | Incorporated into milpay requirements. |
| 14.04.013 | C - Authoritative Source/Reference Updated | |
| 14.04.014 | C - Authoritative Source/Reference Updated | |
| 14.04.015 | C - Authoritative Source/Reference Updated | |
| 14.04.016 | C - Authoritative Source/Reference Updated | |
| 14.04.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.022 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.024 | C - Authoritative Source/Reference Updated | |
| 14.04.025 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.04.027 | C - Authoritative Source/Reference Updated | |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.04.028 | D - Other | This is broad policy guidance, not a programmable or testable system requirement. |
| 14.04.031 | C - Authoritative Source/Reference Updated | |
| 14.04.032 | C - Authoritative Source/Reference Updated | |
| 14.04.033 | C - Authoritative Source/Reference Updated | |
| 14.04.034 | C - Authoritative Source/Reference Updated | |
| 14.04.035 | C - Authoritative Source/Reference Updated | |
| 14.04.036 | D - Duplicate Requirement Deleted | Duplicate of 14.07.003 |
| 14.04.037 | C - Authoritative Source/Reference Updated | |
| 14.05.001 | C - Authoritative Source/Reference Updated | |
| 14.05.002 | C - Authoritative Source/Reference Updated | |
| 14.05.003 | C - Authoritative Source/Reference Updated | |
| 14.05.004 | C - Authoritative Source/Reference Updated | |
| 14.05.005 | C - Authoritative Source/Reference Updated | |
| 14.05.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.05.007 | C - Authoritative Source/Reference Updated | |
| 14.05.010 | D - Duplicate Requirement Deleted | Duplicate of 14.04.027 |
| 14.05.011 | C - Authoritative Source/Reference Updated | |
| 14.05.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.05.013 | C - Authoritative Source/Reference Updated | |
| 14.05.014 | D - Authoritative Source/Reference Deleted | Broad Policy Guidance |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.05.015 | C - Authoritative Source/Reference Updated | |
| 14.05.016 | C - Authoritative Source/Reference Updated | |
| 14.05.018 | C - Authoritative Source/Reference Updated | |
| 14.05.019 | C - Authoritative Source/Reference Updated | |
| 14.05.020 | C - Authoritative Source/Reference Updated | |
| 14.05.021 | C - Authoritative Source/Reference Updated | |
| 14.05.022 | D - Invalid Requirement | Broad Policy Guidance |
| 14.05.023 | D - Duplicate Requirement Deleted | Duplicate of 14.05.018 |
| 14.05.024 | D - Invalid Requirement | Broad policy guidance |
| 14.05.025 | C - Authoritative Source/Reference Updated | |
| 14.05.026 | C - Authoritative Source/Reference Updated | |
| 14.05.030 | C - Authoritative Source/Reference Updated | |
| 14.05.031 | D - Authoritative Source/Reference Deleted | Broad Policy Guidance |
| 14.05.032 | C - Authoritative Source/Reference Updated | |
| 14.05.033 | C - Authoritative Source/Reference Updated | |
| 14.05.034 | C - Authoritative Source/Reference Updated | |
| 14.05.035 | C - Authoritative Source/Reference Updated | |
| 14.05.036 | C - Authoritative Source/Reference Updated | |
| 14.05.037 | C - Authoritative Source/Reference Updated | |
| 14.05.038 | C - Authoritative Source/Reference Updated | |
| 14.05.039 | C - Authoritative Source/Reference Updated | |
| 14.05.040 | C - Authoritative Source/Reference Updated | |

# VOLUME 14 - Audit Trails and System Controls

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 14.05.041 | C - Authoritative Source/Reference Updated | |
| 14.05.042 | C - Authoritative Source/Reference Updated | |
| 14.05.043 | C - Authoritative Source/Reference Updated | |
| 14.05.044 | C - Authoritative Source/Reference Updated | |
| 14.05.046 | C - Authoritative Source/Reference Updated | |
| 14.05.047 | C - Authoritative Source/Reference Updated | |
| 14.05.048 | D - Invalid Requirement | Broad Policy Guidance |
| 14.05.049 | D - Invalid Requirement | Broad policy guidance |
| 14.05.050 | C - Authoritative Source/Reference Updated | |
| 14.05.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 14.05.052 | C - Authoritative Source/Reference Updated | |
| 14.05.053 | C - Authoritative Source/Reference Updated | |
| 14.05.054 | C - Authoritative Source/Reference Updated | |
| 14.05.055 | C - Authoritative Source/Reference Updated | |
| 14.05.056 | C - Authoritative Source/Reference Updated | |
| 14.05.057 | C - Authoritative Source/Reference Updated | |
| 14.05.058 | C - Authoritative Source/Reference Updated | |
| 14.05.060 | C - Authoritative Source/Reference Updated | |
| 14.05.061 | C - Authoritative Source/Reference Updated | |
| 14.05.062 | C - Authoritative Source/Reference Updated | |
| 14.05.063 | C - Authoritative Source/Reference Updated | |
| 14.05.065 | D - Invalid Requirement | Broad Policy guidance |

| VOLUME 14 - Audit Trails and System Controls | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **14.06.001** | **C - Authoritative Source/Reference Updated** | |
| **14.06.002** | **C - Authoritative Source/Reference Updated** | |
| **14.06.003** | **C - Authoritative Source/Reference Updated** | |
| **14.06.004** | **C - Authoritative Source/Reference Updated** | |
| **14.06.005** | **C - Authoritative Source/Reference Updated** | |
| **14.07.001** | **C - Authoritative Source/Reference Updated** | |
| **14.07.002** | **C - Authoritative Source/Reference Updated** | |
| **14.07.003** | **C - Authoritative Source/Reference Updated** | |
| **14.07.004** | **C - Authoritative Source/Reference Updated** | |
| **14.07.005** | **C - Authoritative Source/Reference Updated** | |
| **14.07.033** | **C - Authoritative Source/Reference Updated** | |
| **14.07.034** | **C - Authoritative Source/Reference Updated** | |

***Chart Legend:***

**A - Added**
These are new requirements due to revised and updated source documents.

**C - Changed**
These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**
These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 14, Audit Trails and System Controls**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Audit Trails and System Controls specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Audit Trails and System Controls specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Audit Trails and System Controls functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements,

mandated by policy, for financial management related to audit trails and system controls. It is a compilation of Audit Trails and System Controls specific financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# AUDIT TRAILS AND SYSTEM CONTROLS INTRODUCTION

Financial management systems must be able to record and keep track of financial transactions and related information in order to provide a basis for central financial control. Audit trails—documentation of transactions from their inception to final disposition and reporting in the books of original entry—are critical to providing support for transactions and account balances. While audit trails are essential to auditors and system evaluators, they are also necessary for the day-to-day operations of systems. Reliable audit trails permit verification of transactions to ensure that they are properly recorded, classified, coded and posted to all affected accounts. Additionally, audit trails allow for the detection and tracing of rejected or suspended transactions and correction in a timely manner. All transactions, including computer-generated computations, must be traceable to individual source records. Adequate audit trails allow tracing from source documents of financial events to general ledger account balances through successive levels of summarization and financial reports/statements. Tracing summarized information backward from the reporting entity level to the transaction source level is a tedious and demanding job; however, documentation is accessible through the successive levels of summarization if the audit community has the available resources.

Commensurate with reliable documentation for transactions are adequate systems controls and documentation. Financial management systems must comply with a myriad of functional and technical requirements to ensure that DoD's financial management and accounting objectives are met in an economical and efficient manner. The design of an accounting system must include the required interfaces with other systems or connections within the various segments of the immediate accounting system. System documentation should be detailed and comprehensive and include the internal controls incorporated in the system. Such documentation should be in enough detail to be understood by computer personnel and/or systems accountants assigned to develop applicable software. Documentation also provides information used to test systems to ensure that they process transactions and financial data in accordance with requirements. This volume and other DFAS 7900.4-M volumes may be applicable to your system

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.001 | C - Authoritative Source/Reference Updated | **The system must generate an audit trail of transactions recorded as a document moves from its source through all document statuses.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Transaction_Audit_Trails_001 |
| Audit Trails (Transaction Documentation) | 14.01.005 | C - Authoritative Source/Reference Updated | **The system must re-open a closed document to allow further processing against it, without requiring a new or amended document number.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_004 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.009 | C - Authoritative Source/Reference Updated | **To support the Audit Trails process, the system must provide automated functionality to capture all document change events (additions, modifications and cancellations), including the date/time and User ID.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_006 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.014 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to suspend documents that fail transaction processing edits, funds control edits, or tolerance checks.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_007 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.021 | | The system must ensure that specific edits are applied by type of transaction in each finance or accounting system. Those transactions failing to pass edits, and/or otherwise not entered, must be controlled and assigned for research and correction and, to the degree feasible, are temporarily, recorded in suspense accounts in the accounting system. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_009 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.030 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_015 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.031 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must notify the user when online documents fail funds control edits, transaction processing edits, or tolerance checks. Provide the notification on the document entry screen, and include the nature of each error and the validation level (rejection, warning or information only). Retain errors with the document until they have been resolved.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_016 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.032 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must validate transaction accounting classification elements. Prevent the recording of transactions with missing, invalid or inactive classification elements or values.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_017 |
| Audit Trails (Transaction Documentation) | 14.01.034 | C - Authoritative Source/Reference Updated | **To support the General Ledger Analysis and Reconciliation process, the system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and Treasury Account Symbol (TAS) or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Transaction_Audit_Trails_019 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Audit Trails (Transaction Documentation) | 14.01.035 | D - Authoritative Source/Reference Deleted | DELETED: To support the Financial Reporting process, the Core financial system must provide automated functionality to validate Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II data prior to submission of the FACTS I and FACTS II Adjusted. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_020 |
| Audit Trails (Transaction Documentation) | 14.01.036 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must validate transaction-associated FACTS attributes. Prevent the recording of transactions with missing, invalid or inactive FACTS attributes. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_021 |
| Audit Trails (Transaction Documentation) | 14.01.037 | D - Authoritative Source/Reference Deleted | DELETED: To support the Audit Trails process, the Core financial system must provide automated functionality to capture the following additional information on converted documents: Legacy system identifier Legacy system document number. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_022 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.039 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to define over tolerances for all obligations or by obligation type.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_024 |
| Audit Trails (Transaction Documentation) | 14.01.040 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the valid values for the following acquisition information: North American Industry Classification System (NAICS) business codes Standard Industrial Classification (SIC) codes Product and service codes Free On Board (FOB) shipping points Ship to locations (destination codes). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_025 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.041 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following document line item information on spending documents: • Quantity • Unit of measure • Unit Price • Extended Price • Description • Product service codes • FOB shipping points • Ship to locations (destination codes). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_026 |
| Audit Trails (Transaction Documentation) | 14.01.042 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to define tolerances by percentage, dollar amount or quantity for final payments that are less than the referenced obligation document line amounts, and use them to control erroneous de-obligations of the funds.** | Source: OMBCIRA-123,Att,I; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_027 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.043 | C - Authoritative Source/Reference Updated | **To support the Audit Trails process, the system must provide automated functionality to query document additions, modifications and cancellations. Parameters include: • User ID • Document number • Document type • Change type (add, modify, cancel) • Transaction date range • Accounting period. Results include all parameter values, document numbers, date and time stamps.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_028 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.046 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to capture a unique system-generated or agency-assigned document number for each document and document modification.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_031 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.047 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to capture a unique system-generated number to identify each general ledger transaction. Associate one or more general ledger transactions with a document and document modifications.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_032 |
| Audit Trails (Transaction Documentation) | 14.01.048 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to associate referenced documents in the processing chain, such as when an obligation document references one or more prior commitment documents. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_033 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.049 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a reimbursable agreement number and one other agency-assigned source document number in separate fields on all spending documents. The agency-assigned source document number may be a purchase requisition number, contract number and associated delivery /task order number, purchase order number, blanket purchase agreement number and associated call number, grant number, travel order number, etc. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_034 |
| Audit Trails (Transaction Documentation) | 14.01.050 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define document numbering as system-generated or agency-assigned by document type. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_035 |
| Audit Trails (Transaction Documentation) | 14.01.051 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to capture the source system and the source system document number of each interfaced document.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Transaction_Audit_Trails_036 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.052 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to capture goods delivery and service performance period start and end dates on documents where the period of performance is a validation for future processing, e.g., • Contracts • Blanket purchase agreements • Reimbursable agreements • Travel orders • Grants.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_037 |
| Audit Trails (Transaction Documentation) | 14.01.053 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following data elements when establishing reimbursable agreements: • Reimbursable agreement number • Reimbursable agreement amount • Billing limit • Billing terms • Accounting classification information • Source (federal, other non-federal entities, or public). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_038 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.054 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to prevent the recording of erroneous transactions by rejecting documents that fail transaction processing edits.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_039 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.055 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to allow users to hold documents for completion or processing at a later date. Segregate held from suspended documents.** | Source: TFMVol1,Pt2,Ch1500, Sec1520; Source Date: 9/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_040 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.056 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to process suspended documents at a later date.** | Source: TFMVol1,Pt2,Ch1500, Sec1520; Source Date: 9/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_041 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.057 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to allow users to cancel (permanently close) posted documents.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_042 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.058 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to allow users to delete held or suspended documents.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_043 |
| Audit Trails (Transaction Documentation) | 14.01.059 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that valid values for the following acquisition information are captured on spending documents: • NAICS business codes • SIC codes • Product service codes • FOB shipping points • Ship to locations (destination codes). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_044 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.060 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that the sum of all document line items is equal to the document total. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_045 |
| Audit Trails (Transaction Documentation) | 14.01.061 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to derive the default accounting period from the transaction date. Prevent user override.** | Source: OMBCIRA-123,AppA,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_046 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.062 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to record subsequent activity against a document with the transaction date of that activity (e.g., the payment voucher), not the transaction date of the original document (e.g., the referenced obligation).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Transaction_Audit_Trails_047 |
| Audit Trails (Transaction Documentation) | 14.01.063 | D - Invalid Requirement | DELETED: To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define under tolerances for all obligations or by obligation type. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Transaction_Audit_Trails_048 |
| Audit Trails (Transaction Documentation) | 14.01.064 | | An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the preparation of all financial reports is consistent from one reporting period to another reporting period and the same financial information is used as the source for different reports whenever the same information is reported. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Transaction_Audit_Trails_057 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.065 | | An automated system shall ensure that the ending balances for one reporting period will be perpetuated as the beginning balances for the subsequent reporting period and shall be carried forward without change. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Transaction_Audit_Trails_056 |
| Audit Trails (Transaction Documentation) | 14.01.066 | | An automated Defense Finance and Accounting Service (DFAS) system shall ensure that all transactions applicable to the effective period of the report have been edited and posted to the official accounting records. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.2.3_Making Federal Financial Information Accessible_P | Provide and monitor controls for receiving reviewing requests for, and releasing personally identifiable Federal financial information compliant with the Privacy Act and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_049 |
| Audit Trails (Transaction Documentation) | 14.01.068 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to select suspended and held documents for continued processing. | Source: ; Source Date: | | | Maintain_GL_Transaction_Posting_Rules_010 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.071 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to derive the default transaction date from the current system date.** | Source: OMBCIRA-123,AppA,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_038 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.072 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to capture an agency-specified transaction date.** | Source: OMBCIRA-123,AppA,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_009 |
| Audit Trails (Transaction Documentation) | 14.01.073 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate transactions that would post to United States Standard General Ledger (USSGL) accounts (e.g., borrowing authority, contract authority, or investments) to ensure that the associated fund code is designated as having the appropriate RT7 code. | Source: ; Source Date: | | | Maintain_GL_Transaction_Posting_Rules_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.074 | C - Authoritative Source/Reference Updated | **To support the Document and Transaction Control process, the system must provide automated functionality to capture the following dates on all transactions: • Transaction date - The date a transaction is effective in the general ledger (i.e., the date a financial event is recognized). • System date - The actual date a transaction is processed by the system. This date is assigned by the computer and may not be modified.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_039 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.075 | C - Authoritative Source/Reference Updated | **The system must record transactions in both foreign currency and U.S. dollars in all Core system modules.** | Source: TFMVol1,Pt2,Ch3200, Sec3220; Source Date: 12/1/2002 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System _Controls_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.077 | C - Authoritative Source/Reference Updated | **To support the Audit Trails process, the system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Maintain_GL_Chart_Of_Accounts_021 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.078 | C - Authoritative Source/Reference Updated | **Agency systems must maintain, store, and permit ready retrieval of financial information. The time frames for various parts of this requirement differ depending on the subject matter. The single integrated financial management system must be sufficiently flexible to retain and purge information consistent with varying record keeping requirements.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_048 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Audit Trails (Transaction Documentation) | 14.01.079 | C - Authoritative Source/Reference Updated | **The system must produce audit trail reports to support data transferred from external systems to the financial system, including an error listing.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_045 |
| Audit Trails (Transaction Documentation) | 14.01.081 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to update the balance of open documents by accounting line item as they are referenced by subsequent documents in the processing chain. For example, reduce commitments when referenced by obligations, reduce obligations when referenced by expenditures, reclassify obligations when referenced by advances, and reduce accounts receivable when referenced by collections. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Maintain_GL_Transaction_Posting_Rules_004 |

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| Audit Trails (Transaction Documentation) | 14.01.082 | D - Authoritative Source/Reference Deleted | DELETED: To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate a report of posted and un-posted reversal transactions. Parameters are: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. Result is a list of transactions including: • System date • Transaction date • Original document and accounting line numbers • Status (posted or un-posted) • Accounting classification elements • GL transaction ID number • GL debits and credits. Sorting options include document number and reversal status. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Perform_Periodic_GL_Postings_020 |

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| Audit Trails (Transaction Documentation) | 14.01.083 | C - Authoritative Source/Reference Updated | **To support the Treasury Information Maintenance process, the system must provide automated functionality to define transactions that impact the FBWT and are reported on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system as 'IPAC', 'CA $HLINK II', 'Treasury Disbursing Office (TDO) Payments', or 'Reclassifications'.** | Source: TFMVol1,Pt2,Ch5100, Sec5130; Source Date: 3/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Collections_009 |
| Audit Trails (Transaction Documentation) | 14.01.084 | D - Other | DELETED: To support the Internal and External Reporting function, the system must be able to report financial activity transactions by any element within the accounting classification structure (e.g., individual or hierarchical organization code, project code). | Source: ; Source Date: | | | Revenue_And_AR_Reporting_012 |

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| Audit Trails (Transaction Documentation) | 14.01.085 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to control the correction and reprocessing of all erroneous transactions gathered through interfaces through the use of error/suspense files. Erroneous transactions must be maintained until corrected and posted at the specific request of a user.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_007 |

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| Audit Trails (Transaction Documentation) | 14.01.086 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to provide immediate, on-line notification to the user of erroneous transactions obtained through direct data entry. Advise reason for error and provide the ability to enter corrections on-line.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_008 |

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| Audit Trails (Transaction Documentation) | 14.01.087 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to provide controls to prevent the creation of initial duplicate transactions. For example, prevent the use of the same unique transaction identification number (e.g., document number).** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_009 |

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| Audit Trails (Transaction Documentation) | 14.01.088 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to record the user's identification as part of the transaction record.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_022 |

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| Audit Trails (Transaction Documentation) | 14.01.089 | D - Duplicate Requirement Deleted | DELETED: To support the Audit Trail function, the system must provide the capability to provide audit trails to trace transactions from their initial source through all stages of related system processing within the installation accounting/financial management system. The initial source may be source documents, transactions originating from other systems (e.g., feeder systems), or internal system-generated transactions. | Source: ; Source Date: | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Audit_Trail_001 |

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| Audit Trails (Transaction Documentation) | 14.01.090 | C - Authoritative Source/Reference Updated | **To support the Audit Trail function, the system must provide the capability to identify document input, change and approval by user.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Audit_Trail_002 |

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| Audit Trails (Transaction Documentation) | 14.01.091 | C - Authoritative Source/Reference Updated | **To support the System-Generated Transactions process, the system must provide automated functionality to capture start and end dates and posting frequency (monthly, quarterly, or specified number of days) of recurring entries and reversals such as accruals and obligations.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Commitments_Obligations_And_Expenditures_013 |

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| Audit Trails (Transaction Documentation) | 14.01.092 | | The system shall provide the ability, where other methods are unavailable, to retain all records relating to payments to individuals and firms for at least four years and making them available for IRS review. | Source: DoDFMRVol13,Ch7,Sub0705; Source Date: 3/1/2013 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | NonAppropriated_Funds_001 |

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| System Controls and Documentation | 14.02.001 | C - Authoritative Source/Reference Updated | **To meet Operations requirements, the system must deliver an event logging capability for systems, transactions, tables, and system parameters. The logs must include the following: User ID System date Time Type of activity (i.e., add, modify, delete) Old value New value. (For example, provide a log of all attempts to log onto the system or track changes to the prompt pay interest rate value.)** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_001 |

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| System Controls and Documentation | 14.02.003 | C - Authoritative Source/Reference Updated | **To meet Operations requirements, the system must deliver a process scheduling capability. Allow the agency to define, initiate, monitor and stop system processes (e.g., online availability, batch jobs, and system maintenance).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_003 |

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| System Controls and Documentation | 14.02.009 | C - Authoritative Source/Reference Updated | **To meet Interoperability requirements, the system must process API transactions using the same business rules, program logic, and edits used by the system in processing transactions submitted through the application client.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_004 |

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| System Controls and Documentation | 14.02.044 | | Adequate training and appropriate user support shall be provided to the users of the systems, based on the level, responsibility, and roles of individual users. Training shall enable the users of the systems at all levels to understand, operate, and maintain the system. | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_011 |

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| System Controls and Documentation | 14.02.051 | C - Authoritative Source/Reference Updated | **The system must deliver the capability to process queued jobs (i.e. reports, transaction files from interfacing systems, bulk record updates) with no online performance degradation.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_016 |

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| System Controls and Documentation | 14.02.059 | C - Authoritative Source/Reference Updated | **To meet Documentation requirements, the system must deliver documentation that identifies all software and hardware products needed by an agency to install, operate, access, and maintain the application. Delivered hardware and software documentation must specifically identify those products that are intended to be purchased or licensed as part of the product licensing agreement, and those products needed to meet any technical and functional requirement that must be acquired separately by the agency.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_024 |

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| System Controls and Documentation | 14.02.060 | C - Authoritative Source/Reference Updated | **To meet Documentation requirements, the system must deliver application design documentation. This documentation must include the following: • Description of the application's design/architecture and integrated technologies • Database specifications • Data dictionary • Entity relationship diagrams • Internal file record layouts • Cross references between internal files, database tables and data-entry screens • Program module specifications including firmware and program source code • System flowcharts. Application documentation must identify known problems (software bugs) and recommended work around.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_025 |

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| System Controls and Documentation | 14.02.061 | C - Authoritative Source/Reference Updated | **To meet Documentation requirements, the system must deliver product installation and maintenance documentation. Installation documentation must describe the following items: • Product release content • Third party software configuration requirements • Database installation steps • The directory structure for locating application data, programs, files, tables including drive mappings • Hardware driver installation and configuration • Application security set-up and maintenance • Software configuration instructions • Operating parameter definitions and any other required set-up data • Software build instructions • Vendor supplied configuration tools • Interface processes to be installed • Startup scripts needed to initiate the software • Test steps needed to verify correct installation.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_026 |

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| System Controls and Documentation | 14.02.062 | C - Authoritative Source/Reference Updated | **To meet Documentation requirements, the system must deliver system operations and user manuals. Documentation must explain the following system operations: System start-up Shutdown Monitoring Recovery/re-start Internal processing controls Archiving and application security. User documentation must explain in detail how to execute available functionality in each application component and must cover instructions for the following: Access procedures User screen layout Standard report layout and content Transaction entry Workflow Batch job initiation GL and transaction maintenance Year-end processing Error codes with descriptions Recovery steps Trouble shooting procedures.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_027 |

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| System Controls and Documentation | 14.02.063 | C - Authoritative Source/Reference Updated | **To meet Documentation requirements, the system must deliver documentation updates concurrent with the distribution of new software releases. Release notes must clearly identify all changes made to the system's functionality, operation or required computing hardware and software.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_028 |
| System Controls and Documentation | 14.02.064 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_008 |

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| System Controls and Documentation | 14.02.067 | C - Authoritative Source/Reference Updated | **To meet Infrastructure requirements, the system must ensure the delivered system includes a Structured Query Language (SQL) compliant relational database.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_067 |

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| System Controls and Documentation | 14.02.068 | C - Authoritative Source/Reference Updated | **To adhere to proper Infrastructure functionality, the system must operate in a mainframe environment Operating System (OS).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_068 |
| System Controls and Documentation | 14.02.069 | D - Other | DELETED: To add value to the Infrastructure functionality, the Core financial system should operate in a server computing environment running under UNIX, LINUX, and Windows Server 2000 or above. | Source: ; Source Date: | | | System_Controls_And_Documentation_053 |
| System Controls and Documentation | 14.02.070 | D - Authoritative Source/Reference Deleted | DELETED: To add value to the Infrastructure functionality, the Core financial system should operate in an Apple Macintosh system environment. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | System_Controls_And_Documentation_054 |

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| System Controls and Documentation | 14.02.071 | C - Authoritative Source/Reference Updated | **To meet Interoperability requirements, the system must deliver a capability to import and process standard transactions generated by other systems.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_063 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| System Controls and Documentation | 14.02.072 | C - Authoritative Source/Reference Updated | **To meet Interoperability requirements, the system must deliver data record layouts for all standard transactions that can be accepted by the application's API facility. Transactions must include sufficient data to enable complete validation and processing by the receiving system.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_065 |
| System Controls and Documentation | 14.02.073 | D - Authoritative Source/Reference Deleted | DELETED: To meet Interoperability requirements, the Core financial system must deliver the capability to suspend erroneous Application program interface (API) transactions. Suspense processing must include the ability to perform the following functions: • Report suspended transactions • Retrieve, view, correct and process, or cancel suspended transactions • Automatically re-process transactions • Report re-processed transactions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | System_Controls_And_Documentation_064 |

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| System Controls and Documentation | 14.02.074 | C - Authoritative Source/Reference Updated | **To meet Interoperability requirements, the system must generate API transaction edit error records using a data layout defined by the vendor (i.e., provide two-way interface support).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_066 |

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| System Controls and Documentation | 14.02.075 | C - Authoritative Source/Reference Updated | **To meet Interoperability requirements, the system must deliver the capability to connect to an agency operated e-mail system. This capability must include the ability to distribute application generated text messages with attached files.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_059 |
| System Controls and Documentation | 14.02.076 | D - Other | DELETED: To add value to the Interoperability functionality, the Core financial system should support direct EDI translation compliant with American National Standards Institute (ANSI) X-12 standards to enable electronic data exchanges with designated trading partners. | Source: ; Source Date: | | | System_Controls_And_Documentation_055 |

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| System Controls and Documentation | 14.02.077 | C - Authoritative Source/Reference Updated | **To adhere to interoperability requirements, the system must deliver an integrated Extensible Markup Language (XML) parsing capability.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_057 |

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| System Controls and Documentation | 14.02.078 | C - Authoritative Source/Reference Updated | **To adhere to interoperability requirements, the system must deliver a capability to exchange data using the Extensible Authentication Protocol.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_056 |

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| System Controls and Documentation | 14.02.079 | C - Authoritative Source/Reference Updated | **To meet operations requirements, the system must maintain internal database consistency at all times. In the event of a system failure the system must have the capability to: • Back out incompletely processed transactions • Restore the system to its last consistent state before the failure occurred • Re-apply all incomplete transactions previously submitted by the user • Validate internal database consistency to ensure duplicate postings are avoided • Report any data or transactions that failed to process completely.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_069 |

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| System Controls and Documentation | 14.02.080 | C - Authoritative Source/Reference Updated | **To meet Operations requirements, the system must Generate online status messages to the operator. Include job or transaction type, name, when processing initiates, when it completes, and any processing errors encountered.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_025 |
| System Controls and Documentation | 14.02.081 | D - Authoritative Source/Reference Deleted | DELETED: To meet Operations requirements, the Core financial system must deliver a restart capability for all application's online and batch processing components. Batch jobs must be segmented to facilitate restart in the event of a system failure. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | System_Controls_And_Documentation_070 |

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| System Controls and Documentation | 14.02.082 | C - Authoritative Source/Reference Updated | **To meet Operations requirements, the system must deliver common error-handling routines across functional modules. Generate meaningful and traceable error messages that allow the user or \system operator to identify and respond to reported problems.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_071 |

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| System Controls and Documentation | 14.02.083 | C - Authoritative Source/Reference Updated | **To meet operations requirements, the system must deliver a document archiving capability. Include the ability to define, establish, and maintain archival criteria, such as date, accounting period, closed items, and vendors/customers inactive for a specific time period. Archiving of closed or completed detail transactions must not affect related general ledger account balances.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_061 |

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| System Controls and Documentation | 14.02.084 | C - Authoritative Source/Reference Updated | **To meet operations requirements, the system must support data archiving and record retention in accordance with rules published by the National Archives and Records Administration (NARA), GAO, and National Institute of Standards and Technology (NIST).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_062 |

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| System Controls and Documentation | 14.02.085 | C - Authoritative Source/Reference Updated | **To meet operations requirements, the system must deliver the capability to restore archived data based on agency-defined criteria such as date, accounting period, or vendor/customer.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_060 |

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| System Controls and Documentation | 14.02.086 | C - Authoritative Source/Reference Updated | **To meet Operations requirements, the system must maintain and report application usage statistics. Productivity statistics should include concurrent users, job submissions, transactions throughput, and system availability.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_026 |

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| System Controls and Documentation | 14.02.087 | C - Authoritative Source/Reference Updated | **To meet Operations requirements, the system must deliver a capability to override the system date value used to automatically default document effective date and related transaction posting date/period. This capability is intended for system testing.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_072 |

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| System Controls and Documentation | 14.02.088 | C - Authoritative Source/Reference Updated | **The system must deliver the capability to customize system logging features. Allow the agency to specify which parameters (or tables) to log. Allow the agency to turn logging feature on or off as needed.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_058 |
| System Controls and Documentation | 14.02.089 | | The system shall provide a capability to replicate all operational data to the continuity of operations program site. | Source: NISTSP800-53,Ch1; Source Date: 5/1/2010 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | System_Controls_And_Documentation_074 |

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| System Controls and Documentation | 14.02.090 | D - Authoritative Source/Reference Deleted | DELETED: To support the System-Generated Transactions process, the Core financial system must provide automated functionality to validate that transaction reversals do not violate the integrity of the document chain. For example, do not reverse obligations that have been liquidated by payments. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Perform_Periodic_GL_Postings_019 |
| System Controls and Documentation | 14.02.091 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must be able to create, compute, and post all necessary financial transactions.** | Source: NISTSP800-53,AppG; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_And_AR_Reporting_009 |

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| System Controls and Documentation | 14.02.094 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to allow users to define and maintain standard rules that control subsidiary ledger account postings for all accounting events when accounting transactions are recorded in a subsidiary ledger within the system. The process of defining posting rules can be accomplished in a variety of ways, including (but not limited to) using: transaction codes, screen 'templates,' derivation rules, and others.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_003 |
| System Controls and Documentation | 14.02.095 | D - Authoritative Source/Reference Deleted | DELETED: To support the Transaction Validation activity, the system must provide the capability to capture the six-digit trading partner code (as specified by Treasury) when processing all transactions that directly involve another Federal entity (i.e., both parties to a transaction are Federal entities). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Transaction_Validation_013 |

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| System Controls and Documentation | 14.02.096 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to post to the current fiscal year and prior fiscal year concurrently until prior year-end closing is complete while interacting with the system within that fiscal year.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_018 |

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| System Controls and Documentation | 14.02.097 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to record different transaction types at the detailed transaction level.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_019 |

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| System Controls and Documentation | 14.02.098 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to employ appropriate edits at the point of entry to ensure that all required data have been entered and to validate the accuracy of the data prior to acceptance.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_021 |

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| System Controls and Documentation | 14.02.099 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to perform validation checks for use of certain general ledger accounts associated with specific authority (e.g., Cashiers fund, borrowing authority) prior to posting a transaction.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_027 |

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| System Controls and Documentation | 14.02.100 | C - Authoritative Source/Reference Updated | **To support the On-Line Query function, the system must provide the capability to generate reports in accordance with Federal accounting standards and reporting requirements issued by the Director of OMB and/or the Secretary of the Treasury.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Online_Query_Capability_012 |

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| System Controls and Documentation | 14.02.101 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to permit actions for information system processes, roles, and users associated with the reporting of accounting records to include for example, read, write, append, and delete.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_008 |

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| System Controls and Documentation | 14.02.102 | | In accordance with Internal Revenue Service (IRS) Publication 15, (Circular E), Employer's Tax Guide, records of employment taxes shall be maintained for a period of 4 years following the due date of such tax or from the date for which such tax has been paid, whichever date is later. | Source: DoDFMRVol13,Ch8,Sub0811; Source Date: 11/1/2013 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | NonAppropriated_Funds_012 |
| System Controls and Documentation | 14.02.103 | | Documentation on pay shall be stored and transferred to the National Personnel Records Center, St. Louis, MO, for 56 years retention in accordance with the National Archives and Records Administration General Records Schedules. | Source: DoDFMRVol13,Ch8,Sub0811; Source Date: 11/1/2013 | 2.4.1.2_Securing Financial Management System Information_P | Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130. | NonAppropriated_Funds_013 |

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| General Controls | 14.03.016 | | An automated accounting shall incorporate records management and archival functions into the design, development, and implementation of the information systems. | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.019 | | An automated accounting system must ensure that records management programs provide adequate and proper documentation of agency financial activities. | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_010 |
| General Controls | 14.03.020 | | An automated accounting system shall limit the sharing of information that identifies individuals or contains proprietary information to that which is legally authorized, and impose appropriate conditions on use where a continuing obligation to ensure the confidentiality of the information exists. | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.2_Securing Financial Management System Information_P | Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130. | General_System_Controls_011 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.022 | | Agencies will limit collection of information, which identifies individuals to that which is legally authorized and necessary for the proper performance of agency functions. | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.2_Securing Financial Management System Information_P | Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130. | General_System_Controls_013 |
| General Controls | 14.03.026 | C - Authoritative Source/Reference Updated | **All components of an agency's integrated financial management system must provide complete, accurate, and prompt generation and maintenance of acquisition/financial records and transactions.** | Source: NISTSP800-53,AppI; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_030 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.029 | C - Authoritative Source/Reference Updated | **All components of an agency's integrated financial management system must provide Adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations, including, but not limited to, OMB Circulars A-123 and A-130.** | Source: NISTSP800-53,Ch1; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_024 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.034 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, the system must provide flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), and access to certain functionality.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Budget_Authority_And_Allocate_Funds_044 |

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| General Controls | 14.03.035 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, the system must provide capability to define access to specific functions by user name, class of user, and position.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010Source: 48CFRVol1,Ch1,Pt7,Subpt7.4; Source Date: 9/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Budget_Authority_And_Allocate_Funds_045 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.036 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, the system must provide for multiple levels of approvals based on user-defined criteria, including dollar limits, type of document processed, etc.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Budget_Authority_And_Allocate_Funds_046 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.037 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, the system must provide the capability to perform: reconciliation routines for internal participant accounts, ledgers, and funds; and to identify unsuccessful reconciliations via error log or error report.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Budget_Authority_And_Allocate_Funds_047 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.038 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, the acquisition/financial system must establish appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to record security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.** | Source: NISTSP800-53,AppG; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_Budget_Authority_And_Allocate_Funds_048 |

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| General Controls | 14.03.039 | C - Authoritative Source/Reference Updated | **With regard to security and internal controls, the acquisition/financial must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_029 |
| General Controls | 14.03.040 | D - Other | DELETED: To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications at the accounting line item level that affect the general ledger, including changes to dollar amounts and accounting classifications. Validate that funds are available prior to recording the modifications. | Source: ; Source Date: | | | Maintain_Fund_Availability_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.044 | C - Authoritative Source/Reference Updated | **To support the Document Referencing and Modification process, the system must provide automated functionality to alert the user concerning certain processing failures.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_012 |
| General Controls | 14.03.045 | D - Authoritative Source/Reference Deleted | DELETED: To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including: • Transaction numbers • Amounts • GL debits and credits • Accounting classification elements. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_013 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.048 | D - Other | DELETED: To meet User Interfaces requirements, the Core financial system must deliver an online graphical user interface (GUI). The GUI must provide consistent data entry, navigation and information presentation across all modules and sub-systems. | Source: ; Source Date: | | | Military_Pay_068 |
| General Controls | 14.03.049 | C - Authoritative Source/Reference Updated | **To meet User Interfaces requirements, the system must comply with Section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, Subpart B.** | Source: 36CFRVol3,ChXI,Pt1194; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_020 |
| General Controls | 14.03.050 | D - Other | DELETED: To meet User Interfaces requirements, the Core financial system must deliver a context-sensitive, online help facility. This facility must be customizable by the agency. | Source: ; Source Date: | | | Military_Pay_067 |

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| General Controls | 14.03.051 | D - Other | DELETED: To meet User Interfaces requirements, the Core financial system must deliver the capability to customize error message text. | Source: ; Source Date: | | | Military_Pay_069 |
| General Controls | 14.03.053 | D - Authoritative Source/Reference Deleted | DELETED: To add value to the User Interfaces functionality, the Core financial system should support integration with other common desktop applications (e.g., word processing, spreadsheets, data management). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | General_System_Controls_016 |
| General Controls | 14.03.054 | D - Other | DELETED: To meet Workflow/Messaging requirements, the Core financial system must deliver an integrated workflow management capability to automate internal routing of documents, transactions, forms or reports for online approval processing. | Source: ; Source Date: | | | Military_Pay_056 |
| General Controls | 14.03.055 | D - Other | DELETED: To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to customize workflow processes to automate agency-defined business rules, required approvers, pooled or proxy approving authorities and workload balancing. Agency customization must include the capability to apply start and end dates to approvers and their proxies. | Source: ; Source Date: | | | Military_Pay_057 |

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| General Controls | 14.03.056 | D - Invalid Requirement | DELETED: To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple levels of document approvals based on agency-defined criteria, including dollar amounts, types of items purchased, and document types. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_016 |
| General Controls | 14.03.057 | C - Authoritative Source/Reference Updated | **To meet Workflow/Messaging requirements, the system must deliver the capability to define multiple approval levels to a single user. Prevent a user from applying more than one level of approval to the same document in order to conform to the principle of separation of duties. For example, a disbursing officer must not be allowed to certify payment of an invoice he/she entered, and a certifying officer must not be allowed to schedule a payment he/she certified.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_017 |

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| General Controls | 14.03.058 | C - Authoritative Source/Reference Updated | **To meet Workflow/Messaging requirements, the system must deliver a workflow calendaring capability to generate date-based process exception reports and alerts. For example, notify an accounts payable office when invoices are held over 30 days with no matching receiving report.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_018 |
| General Controls | 14.03.059 | D - Other | DELETED: To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to capture approval actions by transaction, including the time/date and approving party. | Source: ; Source Date: | | | Military_Pay_059 |

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| General Controls | 14.03.060 | C - Authoritative Source/Reference Updated | **To meet Workflow/Messaging requirements, the system must deliver the capability to route action requests/status messages internally to individuals, groups or external trading partners. Supported communications channels must include agency e-mail, Blackberry, internal application messaging.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_023 |

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| General Controls | 14.03.061 | C - Authoritative Source/Reference Updated | **To meet Workflow/Messaging requirements, the system must deliver the capability to generate workflow event-based user alerts. For example, at the point an emergency travel voucher is approved, electronically notify the affected traveler.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_022 |

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| General Controls | 14.03.062 | C - Authoritative Source/Reference Updated | **To meet Workflow/Messaging requirements, the system must deliver the capability to generate user alerts based on agency defined thresholds (i.e., trigger events). For example, electronically warn a budget officer when available funds reach 50% of the allotment.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_021 |
| General Controls | 14.03.063 | D - Invalid Requirement | DELETED: To add value to the Workflow/Messaging functionality, the Core financial system should deliver a business process modeling capability. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | General_System_Controls_017 |

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| General Controls | 14.03.064 | C - Authoritative Source/Reference Updated | **To adhere to the proper Workflow/Messaging functionality, the system must generate auditable records of changes made to the workflow approval routing design.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_019 |

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| General Controls | 14.03.065 | C - Authoritative Source/Reference Updated | **To adhere to the proper Workflow/Messaging functionality, the system must ensure the delivered system complies with the current Workflow Management Coalition (WFMC) Workflow Standard - Interoperability.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | General_System_Controls_018 |

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| General Controls | 14.03.066 | C - Authoritative Source/Reference Updated | **To meet Document Management requirements, the system must deliver the capability to index and store file reference materials received or generated by the agency in electronic format.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_021 |

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| General Controls | 14.03.067 | C - Authoritative Source/Reference Updated | **To adhere to the proper Document Management functionality, the system must deliver the capability to electronically image, index and store file reference materials delivered in a hard copy format (e.g., a signed contract, bill of lading, vendor invoices).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_022 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.068 | C - Authoritative Source/Reference Updated | **To adhere to the proper Document Management functionality, the system must deliver the capability to notify the user of the presence of associated document images. Deliver on-screen display of imaged material.** | Source: 36CFRVol3,ChXI,Pt1194; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Controls_And_Documentation_023 |
| General Controls | 14.03.070 | D - Authoritative Source/Reference Deleted | DELETED: Maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type, and income by type of service performed. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_036 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.072 | C - Authoritative Source/Reference Updated | **To support the System-Generated Transactions process, the system must provide automated functionality to generate recurring entries and reversals in future accounting periods (e.g., payroll and travel accruals), when the specified transaction dates are reached. This is to include entries that cross fiscal years.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Record_GL_Journal_Entries_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.073 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to reject a transaction or provide a warning message when attempting to post a transaction that would cause general ledger debits and credits to be out-of-balance at a level below the TAS/TAFS (e.g., organization level).** | Source: NISTSP800-53,Ch2; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_024 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.074 | C - Authoritative Source/Reference Updated | **To support the Records Retention function, the system must provide temporary restoration to the on-line system for browsing and reporting.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Records_Retention_001 |

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| General Controls | 14.03.075 | | To support the Records Retention function, the system must provide retention of system records in accordance with Federal regulations established by National Archives and Records Administration (NARA), Government Accountability Office (GAO) and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions. | Source: DoDFMRVol1,Ch9,Sub0902; Source Date: 8/1/2011Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Records_Retention_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Controls | 14.03.076 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to prevent the alteration of financial data (i.e., voids) except through the posting of transactions that are entered through the normal edit and update process under proper security.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_011 |

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| General Controls | 14.03.077 | C - Authoritative Source/Reference Updated | **To support Security function, the system must provide the capability to provide confidential Internet based communication from customer to system.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_016 |
| System Access | 14.04.011 | D - Other | DELETED: To meet Internet Access requirements, the Core financial system must ensure the delivered system supports Transmission Control Protocol/Internet Protocol (TCP/IP) for application component connectivity. | Source: ; Source Date: | | | Military_Pay_071 |
| System Access | 14.04.012 | D - Other | DELETED: To meet Internet Access requirements, the Core financial system must deliver browser access to all system modules/functionality. | Source: ; Source Date: | | | Military_Pay_072 |

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| System Access | 14.04.013 | C - Authoritative Source/Reference Updated | **The system must deliver the capability to receive vendor invoices and payments from the public via the Internet.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Access_011 |

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| System Access | 14.04.014 | C - Authoritative Source/Reference Updated | **The system must support secure Internet access to the integrated ad hoc data query facility.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_019 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Access | 14.04.015 | C - Authoritative Source/Reference Updated | **The system must support operations via a Virtual Private Network (VPN) system capability for secure remote access.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_020 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Access | 14.04.016 | C - Authoritative Source/Reference Updated | **The system must deliver the capability to use Public Key Infrastructure technology to control system access.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_021 |
| System Access | 14.04.017 | D - Authoritative Source/Reference Deleted | DELETED: To meet Ad Hoc Query requirements, the Core financial system must deliver an integrated ad hoc query capability to support agency access to and analysis of system maintained financial data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_011 |
| System Access | 14.04.018 | D - Authoritative Source/Reference Deleted | DELETED:: To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to define parameter-based query scripts that can be queued for execution, stored for re-use and shared with other authorized agency users. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_015 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Access | 14.04.019 | D - Authoritative Source/Reference Deleted | DELETED: To meet Ad Hoc Query requirements, the Core financial system must process submitted queries and queue output on-line for access by authorized users. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_016 |
| System Access | 14.04.020 | D - Authoritative Source/Reference Deleted | DELETED: To meet Ad Hoc Query requirements, the Core financial system must distribute query results or notifications of online query result availability to pre-defined individuals or groups. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_017 |
| System Access | 14.04.022 | D - Authoritative Source/Reference Deleted | DELETED: To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to display graphical output on the desktop with dynamic report reformatting. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_019 |
| System Access | 14.04.024 | C - Authoritative Source/Reference Updated | **To meet Ad Hoc Query requirements, the system must deliver the capability to download selected query data. Reformat downloaded query information for direct access by common desktop applications (e.g., spreadsheet, ASCII text, ',' delimited).** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_027 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Access | 14.04.025 | D - Authoritative Source/Reference Deleted | DELETED: To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to preview a query, form, report, or other result before printing. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_012 |
| System Access | 14.04.026 | D - Authoritative Source/Reference Deleted | DELETED: To meet Ad Hoc Query requirements, the Core financial system must deliver capability to access current year and historical financial data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_025 |
| System Access | 14.04.027 | C - Authoritative Source/Reference Updated | **To meet Ad Hoc Query requirements, the system must deliver the following ad hoc query interface features: • Graphical display of data sources • The ability to 'point and click' on selectable table, data, and link objects for inclusion in a custom query, and • An active data dictionary to provide users with object definitions.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_028 |
| System Access | 14.04.028 | D - Other | DELETED: To add value to the Ad Hoc Query functionality, the Core financial system should deliver the capability to optimize queries. | Source: ; Source Date: | | | Financial_Reporting_037 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Access | 14.04.031 | C - Authoritative Source/Reference Updated | **To effectively support Ad-Hoc Query Capability, the system must support the use of electronic media and formats, including public networks, as appropriate, in order to make government information more easily accessible and useful to the public.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Adhoc_Query_Capability_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Access | 14.04.032 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to allow entry into system only to those individuals who are authorized and only during times authorized.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_001 |

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| System Access | 14.04.033 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to perform annual revalidation of the user.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_002 |

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| System Access | 14.04.034 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to maintain a history of password changes over a specified amount of time and preclude the consecutive use of the same password, including changes and lost passwords.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_003 |

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| System Access | 14.04.035 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to require the use of unique user identifications and passwords for authentication purposes. Passwords must be non-printing and non-displaying. The application must allow for the enforcement of password standards (e.g., minimum length and use of alpha, numeric and special characters). The application must also allow for the establishment of a specified period for password expiration to provide changes on a regular basis, accommodate prohibiting the user from reusing recent passwords and be capable of periodic change, at option of user, and of mandatory change, at the option of the system administrator after a specified period of time.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_004 |

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| System Access | 14.04.036 | D - Duplicate Requirement Deleted | DELETED: To support the Security function, the system must provide the capability to limit the capability of users to selected functions (i.e., create, read, update, and delete) as well as have the capability to define functional access rights (e.g., to modules, transactions and approval authorities) and data access rights (e.g., record, create, read, update and delete) by assigned user ID, functional role (e.g., payable technician) and owner organization. User profiles can be added, deleted, modified or changed by the system administrator. | Source: ; Source Date: | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_006 |

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| System Access | 14.04.037 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to alert and record when invalid access is attempted or when user ID limit is exceeded.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_010 |

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| System Design and Architecture | 14.05.001 | C - Authoritative Source/Reference Updated | **To meet General Design/Architecture requirements, the system must ensure the delivered system is modular, highly scalable and incorporates an open-systems architecture.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_040 |

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| System Design and Architecture | 14.05.002 | C - Authoritative Source/Reference Updated | **To meet General Design/Architecture requirements, the system must ensure the delivered system is customizable to meet agency-defined business practices. Agency customizable features must be table/parameter driven.** | Source: NISTSP800-53,Ch1; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_041 |

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| System Design and Architecture | 14.05.003 | C - Authoritative Source/Reference Updated | **To meet General Design/Architecture requirements, the system must ensure the delivered system is upgradeable to accommodate changes in laws, regulations, best practices or new technology.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Design_and_Architecture_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.004 | C - Authoritative Source/Reference Updated | **To meet General Design/Architecture requirements, the system must ensure the delivered system generates output reports, query results and data files using multiple formats as specified by functional requirements. Specified formats can include online display, printed report, Portable Document Format (PDF), MS Word, Excel, ASCII or delimited text file. In cases where an output format is not specified within a requirement, the requested information must be viewable to the agency online, using the application user interface.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_042 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.005 | C - Authoritative Source/Reference Updated | **To meet General Design/Architecture requirements, the system must deliver fault-free performance in the processing of date and date related data (including, calculating, comparing, and sequencing) by all hardware and software products included as part of the application both individually and in combination (i.e., be Y2K compliant).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_043 |
| System Design and Architecture | 14.05.006 | D - Authoritative Source/Reference Deleted | DELETED: To add value to the General Design/Architecture functionality, the Core system should ensure the delivered system is capable of processing online transactions, batch jobs and transactions submitted via system interface simultaneously. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_014 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.007 | C - Authoritative Source/Reference Updated | **The system must deliver a reports management capability to enable online retrieval, viewing, re-printing, and permanent archiving of system-generated reports.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_046 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| System Design and Architecture | 14.05.009 | | The system shall have the capability to identify and handle error conditions in an expeditious manner through the use of error messages and error logs without providing information that could be exploited by adversaries. | Source: NISTSP800-53,AppE; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_050 |
| System Design and Architecture | 14.05.010 | D - Duplicate Requirement Deleted | DELETED: To provide additional Ad-Hoc Query Capability, the system should provide the capability to provide the following ad hoc query interface features: • The ability to 'point and click' on selectable table, data, and link objects for inclusion in a custom query; • An active data dictionary to provide users with object definitions; • The ability to share user developed query scripts with other authorized agency users and query optimization; and • On-line help. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Adhoc_Query_Capability_009 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.011 | C - Authoritative Source/Reference Updated | **The system must provide the capability for a user with special authorization to establish and maintain an accounting classification structure that includes the elements described in the Common Government-wide Accounting Classification (CGAC) structure document. The system must maintain each classification element independently.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_033 |
| System Design and Architecture | 14.05.012 | D - Authoritative Source/Reference Deleted | DELETED: Derive full accounting classifications on transactions from abbreviated user input. Examples of methods include entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_034 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.013 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality that controls the use of accounting classification elements based on the guidance provided by the U.S. Government Standard General Ledger (USSGL). Each recorded transaction must be generated with the appropriate accounting classification elements according to the rules defined in the USSGL guidance.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Audit_Trails_System_Controls_035 |
| System Design and Architecture | 14.05.014 | D - Authoritative Source/Reference Deleted | DELETE: The system must provide the capability for a user with special authorization to establish and maintain additional (lower) levels of hierarchical Common Government-wide Accounting Classification (CGAC) data elements (that is, establish parent-child relationships with the ability to summarize, distribute funds, and report data at all defined levels). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Audit_Trails_System_Controls_005 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.015 | C - Authoritative Source/Reference Updated | **The system must provide the capability to maintain the common government-wide and agency-specific data relationships prescribed in the Common Government-wide Accounting Classification (CGAC) document guidance, including the following:: -Treasury Account Symbol (TAS) to multiple internal funds - Internal fund to multiple USSGL attributes and fund attributes -Program to multiple USSGL attributes, internal funds, projects, organizations, or activities -Strategic goal to multiple programs and projects. (Removed data elements from requirement. List of specific data elements will be included in the functional specification document.)** | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.016 | C - Authoritative Source/Reference Updated | **The system must provide the capability for a user with special authorization to establish and maintain standard (OMB Circular No. A-11) object class codes and (agency-specific) object class extension codes consistent with the Common Government-wide Accounting Classification (CGAC) structure document.** | Source: OMBCIRA-11,Pt2,Sec83; Source Date: 7/1/2013 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_037 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.018 | C - Authoritative Source/Reference Updated | **The financial system must provide automated functionality to query documents to allow for the assurance that transactions are processed accurately and that the data is valid and complete.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Perform_Periodic_GL_Postings_012 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.019 | C - Authoritative Source/Reference Updated | **To support the System-Generated Transactions process, the system must provide automated functionality to reverse transactions and alert the user when a modification has occurred.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Perform_Periodic_GL_Postings_018 |
| System Design and Architecture | 14.05.020 | C - Authoritative Source/Reference Updated | **To support the Treasury Information Maintenance process, the system must provide automated functionality to maintain data in accordance with standards used by the agency.** | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Perform_Periodic_GL_Postings_036 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.021 | C - Authoritative Source/Reference Updated | **To support the System-Generated Transactions process, the system must provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • System for Award Management (SAM) • Electronic Certification System (ECS) • Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) • Government Online Accounting Link System (GOALS II) • Intra-governmental Payment and Collection System (IPAC) • Treasury Offset Program (TOP) • Secure Payment System (SPS).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Perform_Periodic_GL_Postings_043 |
| System Design and Architecture | 14.05.022 | D - Invalid Requirement | DELETED: To add value to the System-Generated Transactions process, the Core financial system should provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • eTravel • CA$HLINK II • Government wide Accounting (GWA) system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Perform_Periodic_GL_Postings_044 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| System Design and Architecture | 14.05.023 | D - Duplicate Requirement Deleted | DELETED: To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter includes any document number. Result is a list of all document numbers in the document's processing chain with document statuses and balances at the document level. Drill-down from each document number to its document details (e.g., vendor/customer name, description and amount). | Source: ; Source Date: | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Financial_Reporting_013 |
| System Design and Architecture | 14.05.024 | D - Invalid Requirement | DELETED: To add value to the Ad Hoc Query functionality, the Core financial system should deliver a 'dashboard' reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Financial_Reporting_026 |

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| System Design and Architecture | 14.05.025 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must have the capability to control the flow of information within the system and and between interconnected systems in accordance with applicable policy.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_And_AR_Reporting_007 |
| System Design and Architecture | 14.05.026 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must be able to support provision of data for the preparation of consolidated financial statements as required by the Federal Accounting Standards Advisory Board (FASAB) and the current Office of Management and Budget (OMB) Bulletin on Form and Content of Agency Financial Statements requirements.** | Source: DoDFMRVol1,Ch7,Sub0706; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Revenue_And_AR_Reporting_011 |

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| System Design and Architecture | 14.05.030 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must provide reliable and timely financial information and consistently make the data available for decision making.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.3.2.1_Making Federal Financial Information Accessible_P | By implementing technical standards and requirements specified in the Code of Federal Regulations (CFR), provide access to Federal financial information to Federal employees and members of the public with disabilities comparable to that provided to Federal employees and members of the public who are not individuals with disabilities. | Revenue_And_AR_Reporting_021 |
| System Design and Architecture | 14.05.031 | D - Authoritative Source/Reference Deleted | DELETE: To support the Internal and External Reporting function, the system should provide the capability to save customized report/query routines and/or results with the capability to transmit either electronically. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_And_AR_Reporting_022 |

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| System Design and Architecture | 14.05.032 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must provide the capability to report process compatibility with both database and application security protocols.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_And_AR_Reporting_023 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Design and Architecture | 14.05.033 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must provide the capability to perform exception and data ranking reporting based on user-defined parameters.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_And_AR_Reporting_024 |

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| System Design and Architecture | 14.05.034 | C - Authoritative Source/Reference Updated | **To support the Internal and External Reporting function, the system must provide the capability to define and modify customized reports.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_And_AR_Reporting_025 |
| System Design and Architecture | 14.05.035 | C - Authoritative Source/Reference Updated | **To support the Deposit Account Function, the system must provide the capability to provide monthly statements of transaction activity in paper and/or electronic form.** | Source: MFR,Ch4; Source Date: 5/1/2005 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Deposit_Account_Function_005 |

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| System Design and Architecture | 14.05.036 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to interface with the system to record transactions consistent with USSGL posting rules.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Revenue_AR_Transaction_Validation_002 |
| System Design and Architecture | 14.05.037 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to allow users to define and process system-generated transactions, such as automated accruals (e.g., interest accrual entries), pre-closing and closing entries, and transactions that generate other transactions in those cases where a single transaction is not sufficient.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_005 |

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| System Design and Architecture | 14.05.038 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to validate the fields for all accounting classification elements required to process the transaction prior to posting (e.g., fields pertaining to Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS), revenue source, invoice number, debtor or customer code and organization).** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_011 |

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| System Design and Architecture | 14.05.039 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to enter, edit, and store transactions in the current accounting period for automatic processing in a future accounting period for one-time events and/or monthly recurring entries.** | Source: NISTSP800-53,Ch2; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_012 |

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| System Design and Architecture | 14.05.040 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to capture transaction dates (effective date of the transaction) and posting dates (date transaction forwarded to the system or posted to the general ledger).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_014 |

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| System Design and Architecture | 14.05.041 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to determine (automatically) the posting date from the system date for all transactions. Automatically associate a default accounting period for each transaction, but allow authorized user to override.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_015 |

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| System Design and Architecture | 14.05.042 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to backup and restore data entries input into the system.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_016 |

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| System Design and Architecture | 14.05.043 | C - Authoritative Source/Reference Updated | **To support the Transaction Validation activity, the system must provide the capability to permit posting to the current and prior months concurrently until the prior month closing is complete while interacting with the system within that fiscal year.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_017 |

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| System Design and Architecture | 14.05.044 | C - Authoritative Source/Reference Updated | **To support the transaction validation activity utilizing effective intenral controls, the system must reliably process and track transactions in compliance with applicable laws and regulations.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Transaction_Validation_025 |

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| System Design and Architecture | 14.05.046 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the system must provide the capability to record all transactions for a specific accounting record.** | Source: DoDFMRVol1,Ch7,Sub0705; Source Date: 6/1/2009 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Online_Query_Capability_001 |

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| System Design and Architecture | 14.05.047 | C - Authoritative Source/Reference Updated | **To support On-Line Query Capability, the system must provide the capability to assign user level capability for ad hoc query access.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Online_Query_Capability_004 |
| System Design and Architecture | 14.05.048 | D - Invalid Requirement | DELETED: To support On-Line Query Capability, the system must provide the capability to provide and maintain on-line queries and reports on balances separately for the current/prior months and current/prior fiscal years. At a minimum, queries must be maintained on-line for current/prior months and current/prior fiscal years until the prior month/year closing is complete. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Online_Query_Capability_011 |
| System Design and Architecture | 14.05.049 | D - Invalid Requirement | DELETED: To effectively support Ad-Hoc Query Capability, the system must allow users to create and submit parameter-based query scripts or to store them in a common library for future use. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Adhoc_Query_Capability_001 |

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| System Design and Architecture | 14.05.050 | C - Authoritative Source/Reference Updated | **To effectively support Ad-Hoc Query Capability, the system must provide data origin and integrity by returning information in response to name and address resolution queries.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Adhoc_Query_Capability_002 |
| System Design and Architecture | 14.05.051 | D - Authoritative Source/Reference Deleted | DELETED: To effectively support Ad-Hoc Query Capability, the system must provide run-time controls to limit 'run-away' queries and large data download requests. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Revenue_AR_Adhoc_Query_Capability_003 |

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| System Design and Architecture | 14.05.052 | C - Authoritative Source/Reference Updated | **To effectively support Ad-Hoc Query Capability, the system must support graphical output display on the desktop. Output display should also support dynamic report reformatting, regrouping and drill-down to detail records from summary report lines.** | Source: 36CFRVol3,ChXI,Pt1194; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Adhoc_Query_Capability_004 |

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| System Design and Architecture | 14.05.053 | C - Authoritative Source/Reference Updated | **To effectively support Ad-Hoc Query Capability, the system must allow authorized users to download selected financial data. This download capability must be able to automatically reformat downloaded information for direct access by common desktop applications (e.g., American Standard Code for Information Interchange (ASCII) formatted).** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Adhoc_Query_Capability_005 |

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| System Design and Architecture | 14.05.054 | C - Authoritative Source/Reference Updated | **To effectively support Ad-Hoc Query Capability, the system must provide the ability to preview a report, form, or other query result before printing.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Adhoc_Query_Capability_006 |

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| System Design and Architecture | 14.05.055 | C - Authoritative Source/Reference Updated | **To provide additional Ad-Hoc Query Capability, the system must provide the capability to allow users to automatically distribute copies of report/query results via e-mail to multiple pre-identified individuals or groups.** | Source: OMBCIRA-130,8; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Adhoc_Query_Capability_008 |

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| System Design and Architecture | 14.05.056 | C - Authoritative Source/Reference Updated | **The system shall provide the ability to "point and click" on selectable tables, data, and link objects for inclusion in a custom query.** | Source: 36CFRVol3,ChXI,Pt1194; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Design_and_Architecture_001 |

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| System Design and Architecture | 14.05.057 | C - Authoritative Source/Reference Updated | **To support Interface requirements, the system must provide the capability to provide for uploading and downloading data to other systems and databases in a personal computer environment.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Interface_Requirements_003 |

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| System Design and Architecture | 14.05.058 | C - Authoritative Source/Reference Updated | **To support Interface requirements, the system must provide the capability to provide controls over interfaced data to ensure that files are transmitted by an authorized source to an authorized destination and they are complete and not duplicates. In addition, controls over each file should ensure (1) the number of transactions in the file matches control records; (2) the dollar total of transactions in the file matches control records; (3) the sender is notified of any erroneous transactions; and (4) erroneous transactions are automatically returned to the sender.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Interface_Requirements_005 |

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| System Design and Architecture | 14.05.059 | | To support Interface requirements, the system must provide the capability to provide an application user interface that complies with the software application standards required by section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, subpart A. | Source: 36CFRVol3,ChXI,Pt1194; Source Date: 7/1/2012 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Interface_Requirements_006 |

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| System Design and Architecture | 14.05.060 | C - Authoritative Source/Reference Updated | **To support Interface requirements, the system must provide the capability to interface with other existing on-line databases that validate sources of data on vendors doing business for the government, for the exchange of identification data and EFT routing information in business transactions and other data elements required by OMB's 'Business Rules for Intragovernmental Transactions.'** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Interface_Requirements_007 |

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| System Design and Architecture | 14.05.061 | C - Authoritative Source/Reference Updated | **To support Interface requirements, the system must provide the capability to link to other applications and data sources (e.g., strategic plans, performance measures and data warehouse).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Interface_Requirements_008 |

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| System Design and Architecture | 14.05.062 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to query the audit log by type of access, date and time stamp range, user identification, or terminal ID.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_014 |

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| System Design and Architecture | 14.05.063 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to comply with Federal Financial Management Improvement Act(FFMIA) standards and the standards promulgated by the Federal Accounting Standards Advisory Board (FASAB).** | Source: OMBCIRA-123,Att,III; Source Date: 12/1/2004 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_015 |
| System Design and Architecture | 14.05.065 | D - Invalid Requirement | DELETED: To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents with related source documents (e.g., reimbursable agreements, purchase orders, contracts and delivery orders, Blanket Purchase Agreement (BPAs) and call numbers, and grants) so that queries show all related activity. | Source: ; Source Date: | FFMIA Financial Management Goal_2.4 | Minimize Federal financial management system security risks to an acceptable level. | Maintain_And_Update_Payee_Information_020 |

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| System Performance | 14.06.001 | C - Authoritative Source/Reference Updated | **To meet the System Performance requirements, the system must process the agency's specified accounting workload without adversely impacting projected online response time.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_029 |

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| System Performance | 14.06.002 | C - Authoritative Source/Reference Updated | **To meet the System Performance requirements, the system must process all scheduled work (e.g., batch jobs) within an agency specified processing window. Scheduled work can include: • Daily systems assurance reports • Daily backups • Daily interface processing • Core GL posting • Table updates • Standard reporting.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_030 |

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| System Performance | 14.06.003 | C - Authoritative Source/Reference Updated | **To meet the System Performance requirements, the system must maintain the agency's specified current and historical financial data (e.g. general ledger records, documents, transactions, lines, and vendor records) storage needs with no degradation to online or batch processing performance.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_031 |

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| System Performance | 14.06.004 | C - Authoritative Source/Reference Updated | **To meet the System Performance requirements, the system must support concurrent access to functional modules for the agency's specified user community.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_032 |

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| System Performance | 14.06.005 | C - Authoritative Source/Reference Updated | **The system must deliver computing performance metrics for platforms and systems environments that the application is certified to run on. Performance metrics provided by the vendor should describe: Transaction processing throughput capacity, Expected workstation client response time by transaction type, Data storage capacity, and Limitations on concurrent user connectivity.** | Source: NISTSP800-53,AppG; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Performance_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.001 | C - Authoritative Source/Reference Updated | **To meet security requirements, the system must deliver integrated security functionality compliant with the National Institute of Standards and Technology (NIST) Security Standards. Note: The DoD the security controls published in DoDI 8500.2, "Information Assurance (IA) Implementation," for all DoD information systems based on information sensitivity/classification and the impact or effect on mission success, which is consistent with NIST security standards as confirmed by letter dated June 6, 2007 from NIST to DoD CIO.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_047 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.002 | C - Authoritative Source/Reference Updated | **To meet Security requirements, the system must ensure that the management, operations and technical baseline security controls are implemented in accordance with Federal Information Processing Standards (FIPS) 199 Standards for Security Categorization of Federal Information and Information Systems and other current NIST guidance on selecting the appropriate security controls.** | Source: NISTSP800-53,AppI; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_005 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.003 | C - Authoritative Source/Reference Updated | **To meet security requirements, the system must deliver the capability to control function access (e.g., system modules, transactions, approval authorities) and data access (i.e., create, read, update, delete) by assigned: • User ID • Functional role (e.g., payable technician) or • Organization. Enable the agency to define access rules based on any combination of these attributes.** | Source: NISTSP800-53,AppI; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_022 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.004 | C - Authoritative Source/Reference Updated | **To meet security requirements, the system must ensure that the appropriate security controls are consistently enforced in all modules, including software used for ad-hoc data query/report generators.** | Source: NISTSP800-53,AppI; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_023 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.005 | C - Authoritative Source/Reference Updated | **To meet Security requirements, the system must deliver the capability to restrict access to sensitive data elements, such as social security numbers, banking information by user ID, assigned role or organization.** | Source: NISTSP800-53,AppI; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Audit_Trails_System_Controls_024 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| System Security | 14.07.008 | | To meet security requirements, an automated system shall incorporate technical, operational, and management controls into the application and application rules (as appropriate) to prevent harm from authorized individuals engaged in improper activities, whether intentional or accidental. Examples of such controls are: • separation of duties, • least privilege and • individual accountability. | Source: OMBCIRA-130,AppIII; Source Date: 11/1/2000 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_007 |
| System Security | 14.07.011 | | To meet security requirements, an automated system shall provide adequate security to protect government information, commensurate with the risk and magnitude of harm, which could result from the loss, misuse, unauthorized access to, or modification of such information. | Source: OMBCIRA-130,8; Source Date: 11/1/2000Source: OMBCIRA-130,AppIII; Source Date: 11/1/2000 | 1.3.2.3_Making Federal Financial Information Accessible_P | Provide and monitor controls for receiving reviewing requests for, and releasing personally identifiable Federal financial information compliant with the Privacy Act and consistent with OMB Circular No. A-130. | System_Security_004 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| System Security | 14.07.012 | | To meet system security requirements, all agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated in general support systems and major applications. Each agency's program shall implement policies, standards and procedures which are consistent with government-wide policies, standards, and procedures issued by the Office of Management and Budget, the Department of Commerce, the General Services Administration and the Office of Personnel Management (OPM). Different or more stringent requirements for securing national security information should be incorporated into agency programs as required by appropriate national security directives. Note: The DoD implements this OMB requirement through the DoD IA Program. | Source: OMBCIRA-130,AppIII; Source Date: 11/1/2000 | 1.3.2.3_Making Federal Financial Information Accessible_P | Provide and monitor controls for receiving reviewing requests for, and releasing personally identifiable Federal financial information compliant with the Privacy Act and consistent with OMB Circular No. A-130. | System_Security_006 |
| System Security | 14.07.015 | | All Agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated. | Source: OMBCIRA-130,AppIII; Source Date: 11/1/2000 | 1.3.2.3_Making Federal Financial Information Accessible_P | Provide and monitor controls for receiving reviewing requests for, and releasing personally identifiable Federal financial information compliant with the Privacy Act and consistent with OMB Circular No. A-130. | General_System_Controls_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.019 | | The use of Public Key Infrastructure (PKI) certificates and biometrics for positive authentication shall be in accordance with published DoD policy and procedures. These technologies shall be incorporated in all new acquisitions and upgrades whenever possible. | Source: DoDD8500.01E; Source Date: 10/1/2002 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_009 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.020 | | To meet system security requirements, foreign exchange personnel and representatives of foreign nations, coalitions or international organizations may be authorized access to DoD information systems containing classified or sensitive information only if all of the following conditions are met: • Access is authorized only by the DoD Component Head in accordance with the Department of Defense, the Department of State (DoS), and Director of Central Intelligence (DCI) disclosure and interconnection policies, as applicable. • Mechanisms are in place to strictly limit access to information that has been cleared for release to the represented foreign nation, coalition or international organization, (e.g., North Atlantic Treaty Organization) in accordance with DoD Directive 5230.11, for classified information, and other policy guidance for unclassified information such as reference DoD Directive 5230.20E and DoD Instruction 5230.27. | Source: DoDD8500.01E; Source Date: 10/1/2002 | 1.3.2.3_Making Federal Financial Information Accessible_P | Provide and monitor controls for receiving reviewing requests for, and releasing personally identifiable Federal financial information compliant with the Privacy Act and consistent with OMB Circular No. A-130. | System_Security_010 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.025 | | All Information Assurance (IA) or IA-enabled IT hardware, firmware, and software components or products incorporated into DoD information systems must comply with the evaluation and validation requirements of National Security Telecommunications and Information Systems Security Policy Number 11. Such products must be satisfactorily evaluated and validated either prior to purchase or as a condition of purchase; Purchase contracts shall specify that product validation will be maintained for updated versions or modifications by subsequent evaluation or through participation in the National IA Partnership (NIAP) Assurance Maintenance Program. IA shall be considered as a requirement for all systems used to enter, process, store, display, or transmit national security information. IA shall be achieved through the acquisition and appropriate implementation of evaluated or validated GOTS or COTS IA and IA-enabled IT products. These products should provide for the availability of the systems, ensure the integrity and confidentiality of information, and ensure the authentication and non-repudiation of parties in electronic transactions. | Source: NSTISSP11; Source Date: 7/1/2003Source: DoDD8500.01E; Source Date: 10/1/2002 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Access_010 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.026 | | All DoD ISs shall be implemented using the baseline DoD IA controls in accordance with DoDI 8500.2. Note: The effectiveness of the implementation of these same controls for a DoD IS is validated and assessed during the certification and accreditation of the system in accordance with the DIACAP, as required by 14.07.27. | Source: DoDI8500.2,5; Source Date: 2/1/2003Source: DoDI8510.01,4; Source Date: 11/1/2007 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_001 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.027 | | All DoD information systems shall be certified and accredited in accordance with DoDI 8510.01, DoD Information Assurance Certification and Accreditation Process (DIACAP). | Source: DoDD8500.01E; Source Date: 10/1/2002 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_012 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| System Security | 14.07.028 | | All DoD ISs with an authorization to operate (ATO) shall be reviewed annually to confirm that the IA posture of the IS remains acceptable. Reviews will include validation of IA controls and be documented in writing. | Source: DoDI8510.01,4; Source Date: 11/1/2007 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_002 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.029 | | The head of each [Federal] agency shall develop and maintain an inventory of major information systems. Note: for major DoD IS, the system is considered to be compliant with this requirement if it is registered in the DoD Information Technology Portfolio Registry (DITPR). | Source: PL107-347,Sec305; Source Date: 12/1/2002 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | System_Security_003 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.032 | | To support the Security function, the system must provide the capability to comply with the National Institute of Standards and Technology (NIST) Security Standards relating to the applications integrated security features. See http://csrc.nist.gov/ for more information. | Source: 31CFR,SubttlA,Pt1; Source Date: 6/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_012 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.033 | C - Authoritative Source/Reference Updated | **To support the Security function, the system must provide the capability to control access to the application, functional modules, transactions, and data by having integrated security features that are configurable by the system administrator.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_013 |

| AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 14 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| System Security | 14.07.034 | C - Authoritative Source/Reference Updated | **To support Security function, the system must provide the capability to maintain general profile identity attributes that could consist of a customer's: • Username; • Name; • Address; • Home telephone number; • Social Security Number; • Date of birth; • Personal e-mail address; • Employer name; • Employer address; • Employee telephone number; • Employer e-mail address; and • Confidential questions and answers.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Revenue_AR_Security_017 |

## ACRONYMS

| | |
|---|---|
| ANSI | American National Standards Institute |
| API | Application Programming Interface |
| ASCII | American Standard Code for Information Interchange |
| ATO | Authorization to Operate |
| CCR | Central Contractor Registration |
| CFR | Code of Federal Regulations |
| COTS | Commercial Off the Shelf |
| DCI | Director of Central Intelligence |
| DFAS | Defense Finance and Accounting Service |
| DIACAP | DoD Information Assurance Certification and Accreditation Process |
| DITPR | DoD Information Technology Portfolio Registry |
| DoD | Department of Defense |
| DoDD | Department of Defense Directives |
| DoDFMR | DoD Financial Management Regulation |
| DoDI | Department of Defense Instruction |
| DoS | Department of State |
| FACTS | Federal Agencies' Centralized Trial-Balance System |
| FFMIA | Federal Financial Management Improvement Act |
| FIPS | Federal Information Processing Standards |
| FISMA | Federal Information Security Management Act |
| FMS | Financial Management Service |
| FOB | Free On Board |
| GAO | General Accountability Office |
| GFRS | Government wide Financial Report System |
| GL | General Ledger |
| GOTS | Government Off-the-Shelf |
| GPEA | Government Paperwork Elimination Act |
| GUI | Graphical User Interface |
| IA | Information Assurance |
| NAICS | North American Industry Classification System |
| NARA | National Archives and Records Administration |
| NIAP | National Information Assurance Partnership |
| NIST | National Institute of Standards and Technology |
| NSTISSP | National Security Telecommunications and Information System Security Policy |
| OMB | Office of Management and Budget |
| OS | Operating System |

| | |
|---|---|
| PDF | Portable Document Format |
| PKI | Public Key Infrastructure |
| SIC | Standard Industrial Classification |
| SQL | Structured Query Language |
| TAS | Treasury Account Symbol |
| TCP/IP | Transmission Control Protocol/Internet Protocol |
| USSGL | United States Standard General Ledger |
| VPN | Virtual Private Network |
| WFMC | Workflow Management Coalition |
| XML | Extensible Markup Language |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 16, Personnel Benefits

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 16 - Personnel Benefits | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **16.02.016** | **C - Authoritative Source/Reference Updated** | |
| **16.02.021** | **C - Authoritative Source/Reference Updated** | |
| **16.02.029** | **C - Authoritative Source/Reference Updated** | |
| **16.02.032** | **C - Authoritative Source/Reference Updated** | |
| **16.02.035** | **C - Authoritative Source/Reference Updated** | |
| **16.02.037** | **C - Authoritative Source/Reference Updated** | |
| **16.02.039** | **C - Authoritative Source/Reference Updated** | |
| **16.02.040** | **C - Authoritative Source/Reference Updated** | |
| **16.02.041** | **C - Authoritative Source/Reference Updated** | |
| **16.02.042** | **C - Authoritative Source/Reference Updated** | |
| **16.02.043** | **C - Authoritative Source/Reference Updated** | |
| **16.02.044** | **C - Authoritative Source/Reference Updated** | |

# VOLUME 16 - Personnel Benefits

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 16.02.045 | C - Authoritative Source/Reference Updated | |
| 16.02.046 | C - Authoritative Source/Reference Updated | |
| 16.02.047 | C - Authoritative Source/Reference Updated | |
| 16.02.048 | C - Authoritative Source/Reference Updated | |
| 16.02.050 | C - Authoritative Source/Reference Updated | |
| 16.02.054 | D - Invalid Requirement | This function is performed by Disbursing. |
| 16.02.055 | C - Verbiage Edited for Clarity | Rewrote for clarity |
| 16.02.057 | C - Authoritative Source/Reference Updated | |
| 16.02.058 | C - Authoritative Source/Reference Updated | |
| 16.02.059 | C - Authoritative Source/Reference Updated | |
| 16.02.060 | C - Authoritative Source/Reference Updated | |
| 16.02.061 | C - Authoritative Source/Reference Updated | |
| 16.02.062 | C - Authoritative Source/Reference Updated | |
| 16.02.065 | C - Authoritative Source/Reference Updated | |
| 16.02.068 | C - Authoritative Source/Reference Updated | |
| 16.02.070 | D - Duplicate Requirement Deleted | Covered by 16.02.065 and 16.02.057 |
| 16.02.071 | C - Authoritative Source/Reference Updated | |
| 16.02.072 | C - Authoritative Source/Reference Updated | |
| 16.02.073 | C - Authoritative Source/Reference Updated | |
| 16.02.074 | D - Duplicate Requirement Deleted | Covered by 16.02.060 |
| 16.02.075 | C - Authoritative Source/Reference Updated | |
| 16.02.079 | C - Authoritative Source/Reference Updated | |

| VOLUME 16 - Personnel Benefits | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 16.02.080 | C - Authoritative Source/Reference Updated | |
| 16.02.081 | C - Authoritative Source/Reference Updated | |
| 16.02.082 | C - Authoritative Source/Reference Updated | |
| 16.02.083 | C - Authoritative Source/Reference Updated | |
| 16.02.084 | C - Authoritative Source/Reference Updated | |
| 16.02.085 | C - Authoritative Source/Reference Updated | |
| 16.02.086 | C - Authoritative Source/Reference Updated | Rewrote for clarity |
| 16.02.087 | C - Authoritative Source/Reference Updated | |
| 16.02.088 | C - Authoritative Source/Reference Updated | |
| 16.02.089 | C - Authoritative Source/Reference Updated | |
| 16.02.090 | C - Authoritative Source/Reference Updated | |
| 16.02.091 | C - Authoritative Source/Reference Updated | |
| 16.02.092 | D - Duplicate Requirement Deleted | Covered by 16.02.090 |
| 16.02.093 | C - Authoritative Source/Reference Updated | |
| 16.02.094 | C - Authoritative Source/Reference Updated | |
| 16.02.095 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 16.02.096 | C - Authoritative Source/Reference Updated | |
| 16.02.097 | D - Duplicate Requirement Deleted | Covered by 16.02.090 |
| 16.02.098 | C - Authoritative Source/Reference Updated | |
| 16.02.099 | C - Authoritative Source/Reference Updated | |
| 16.02.100 | C - Authoritative Source/Reference Updated | |

# VOLUME 16 - Personnel Benefits

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 16.02.101 | C - Authoritative Source/Reference Updated | |
| 16.02.102 | C - Authoritative Source/Reference Updated | |
| 16.02.103 | C - Authoritative Source/Reference Updated | |
| 16.02.104 | C - Authoritative Source/Reference Updated | |
| 16.02.105 | C - Authoritative Source/Reference Updated | |
| 16.02.106 | C - Authoritative Source/Reference Updated | |
| 16.02.107 | C - Authoritative Source/Reference Updated | Rewrote for clarity |
| 16.02.108 | C - Authoritative Source/Reference Updated | |
| 16.02.109 | C - Authoritative Source/Reference Updated | |
| 16.02.110 | C - Authoritative Source/Reference Updated | |
| 16.02.111 | C - Authoritative Source/Reference Updated | |
| 16.02.112 | C - Authoritative Source/Reference Updated | |
| 16.02.113 | C - Authoritative Source/Reference Updated | |
| 16.02.114 | C - Authoritative Source/Reference Updated | |
| 16.02.115 | C - Authoritative Source/Reference Updated | |
| 16.02.116 | C - Authoritative Source/Reference Updated | |
| 16.02.117 | C - Authoritative Source/Reference Updated | |
| 16.02.118 | C - Authoritative Source/Reference Updated | |
| 16.02.119 | C - Authoritative Source/Reference Updated | |
| 16.02.120 | C - Authoritative Source/Reference Updated | |
| 16.02.121 | C - Authoritative Source/Reference Updated | |
| 16.02.122 | C - Authoritative Source/Reference Updated | |

| VOLUME 16 - Personnel Benefits | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 16.02.123 | C - Authoritative Source/Reference Updated | |
| 16.02.124 | C - Authoritative Source/Reference Updated | |
| 16.02.125 | C - Authoritative Source/Reference Updated | |
| 16.02.126 | C - Authoritative Source/Reference Updated | |
| 16.02.127 | C - Authoritative Source/Reference Updated | |
| 16.02.128 | C - Authoritative Source/Reference Updated | |
| 16.02.129 | C - Authoritative Source/Reference Updated | |
| 16.02.130 | C - Authoritative Source/Reference Updated | |
| 16.02.131 | C - Authoritative Source/Reference Updated | |
| 16.02.132 | D - Duplicate Requirement Deleted | The capability is covered by 16.02.034 |
| 16.02.142 | C - Authoritative Source/Reference Updated | |
| 16.02.143 | C - Authoritative Source/Reference Updated | |
| 16.02.144 | C - Authoritative Source/Reference Updated | |
| 16.02.145 | C - Authoritative Source/Reference Updated | |
| 16.02.146 | C - Authoritative Source/Reference Updated | |
| 16.02.147 | C - Authoritative Source/Reference Updated | |
| 16.02.148 | C - Authoritative Source/Reference Updated | |
| 16.03.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |

| VOLUME 16 - Personnel Benefits | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 16.03.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.022 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.025 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.033 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.034 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.036 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.037 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.038 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.040 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.041 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.03.042 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |

| VOLUME 16 - Personnel Benefits | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 16.04.011 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.037 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.048 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.049 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.052 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.062 | C - Authoritative Source/Reference Updated | |
| 16.04.067 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.070 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.071 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 16.04.072 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.074 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.04.076 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.05.001 | C - Authoritative Source/Reference Updated | |
| 16.06.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete |
| 16.06.002 | C - Authoritative Source/Reference Updated | |

| VOLUME 16 - Personnel Benefits | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **16.07.002** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete** |
| **16.07.007** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete** |
| **16.08.001** | **C - Authoritative Source/Reference Updated** | |
| **16.08.002** | **C - Authoritative Source/Reference Updated** | |
| **16.08.003** | **C - Authoritative Source/Reference Updated** | |
| **16.08.004** | **C - Authoritative Source/Reference Updated** | |
| **16.08.005** | **C - Authoritative Source/Reference Updated** | |

***Chart Legend:***

**A - Added**
These are new requirements due to revised and updated source documents.

**C - Changed**
These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**
These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 16, Personnel Benefits

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 16, Personnel Benefits**

1. PURPOSE

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

b. The Blue Book establishes a base line for the DoD FM system requirements (further "system requirements"). It serves as a "roadmap" of system requirements grouped into major financial management functional areas and referenced to authoritative sources of their origins. The Blue Book is designed to assist FM system managers 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 contained in this volume and other volumes of the DFAS 7900.4-M shall enable DoD military components and agencies to meet Federal mandates and shall help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the systems requirements for program managers' use in developing Personnel Benefits functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to Personnel Benefits systems and modules operated and maintained by DoD.

3. POLICY:

a. This Volume was created in support of DoD efforts to comply with mandates and provisions of Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996 (FFMIA). The FFMIA provides the basis for the development and implementation of financial systems (to include mixed systems) that provide reliable financial management

information. The intent of this Act is to provide standard guidance for Federal Agencies to follow in developing usable systems that support federal manager responsibilities to:

1. Provide reliable and timely financial information for managing current operations, Prepare financial statements and other required financial and budget reports, and
2. Account for their assets reliably, in order to protect them from loss, misappropriation, or destruction

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

Procedures are presented in this Volume of DFAS 7900.4-M as appropriate.

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# PERSONNEL BENEFITS INTRODUCTION

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

2. The term "benefit" has been widely used in reference to Federal programs. Use of the term has encompassed programs such as food stamps, Medicare, Veterans Health care, unemployment benefits and others. In fact, there is no steadfast universal definition of a Federal benefit program. However, following the FSIO (Financial Systems Integration Office), for purposes of this document, a Federal benefit program excludes health care related programs, such as Medicare, Veterans Health, Tricare, and others whose primary functions involve reimbursement for services provided and providing direct care. There are five main categories that comprise Federal benefit programs, they are: retirement, disability, death, survivor, and other. These benefit program generally include all or most of the following:

- The program is classified as "mandatory" rather than discretionary under the Budget Enforcement Act classification:
- The Federal Government owns and operates the systems used in daily operations;
- The majority of monetary payments are provided directly to individuals or a designee as opposed to reimbursement to service providers;
- The Federal Government determines the exact amount of the benefit payment;
- A "fixed amount" recurring payment is frequently involved.

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Acceptance and Tracking | 16.01.001 | | The benefit system must capture all applicable mandatory data elements (i.e., universal and appropriate categorical), which include: 1) Name and address of claim holder (person on whose record benefit is earned/due); 2) SSN of claim holder; 3) Birth date of the claim holder; 4) Date of initial claim; 5) Claimant information, if other than claim holder, including: a)name, address and SSN, and birth date; b)the claimant's relationship to claim holder, when different from the claim holder (e.g., self, spouse, child, dependent parent); 6) Name and relationship of a representative payee, including estate executors or legal guardians, when applicable; 7) The specific benefit(s) for which the claim is made; 8) Claimant address; 9) Bank information for direct deposit, if applicable including American Bank Association routing number, claimant bank account number, and account type. 10) Type of evidence/proofs required and submitted when applicable. 11) Status of the claim (e.g. approved, pending, denied). 12) For benefit systems relating to taxable programs, information needed to determine withholding amount such as: withholding status (e.g., married, single, or exempt); tax number of withholding allowances, back-up withholding, and additional voluntary amount of tax withholding. | Source: JFMIPSR-01-01,pg42; Source Date: 9/1/2001Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_001 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Acceptance and Tracking | 16.01.002 | | The benefit system must maintain all of the data elements specified in the 'Application Information Stores' (reference listing in 16.01.01) so Information is readily accessible through standard online queries or reports, until the claim is approved and a master record is established, or until a final determination is made denying the claim. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_002 |
| Claims Acceptance and Tracking | 16.01.003 | | The benefit system must provide for electronic acceptance of benefit applications by fiscal year 2003. If an agency anticipates receipt by electronic means of 50,000 or more submittals of a particular form, the system must allow multiple methods of electronic signatures for the submittal of such form, whenever feasible and appropriate. The system must provide for the electronic acknowledgement of electronic forms that are successfully submitted. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_003 |
| Claims Acceptance and Tracking | 16.01.004 | | The benefit system must capture various correspondence, including due process requests submitted by various electronic mediums and automatically associate the correspondence with the specific claim for the required action. For manually submitted correspondence, provide for associating the correspondence with the specific application or existing claimant master record for the required action. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001Source: JFMIPSR-01-01,pg35,36; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_004 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Claims Acceptance and Tracking | 16.01.005 | | The benefit system must incorporate input and completeness controls to ensure only complete applications are accepted by the system when electronic methods (e.g., web based, telecommunications) are used to facilitate claim form acceptance. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_005 |
| Claims Acceptance and Tracking | 16.01.006 | | The benefit system must provide the capability to flag a claimant's paper based application as incomplete and to suspend further processing of the application until it is properly completed as specified by program requirements. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_006 |
| Claims Acceptance and Tracking | 16.01.007 | | The benefit system must store incomplete applications in accordance with agency policies, and provide for automatic purging of incomplete applications after a time period specified by the agency. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_007 |
| Claims Acceptance and Tracking | 16.01.008 | | For each claim, the benefit system must associate a unique identifier (e.g., initials or user code) of the employee assigned to review the claim. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_008 |
| Claims Acceptance and Tracking | 16.01.009 | | The benefit system must utilize an alternative application procedure that accommodates persons with disabilities (e.g., blind, missing limbs). | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_009 |
| Claims Acceptance and Tracking | 16.01.010 | | The benefit system must provide the capability to track the status of due process or other appeal proceedings when applicable, after an initial claim has been denied. | Source: JFMIPSR-01-01,pg14; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_010 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Acceptance and Tracking | 16.01.011 | | The benefit system must maintain a system record of pending claims and the status of other information including: a) where in the process an ongoing claim is located; b) who is holding claim; c) what actions are needed to complete the claim; d) whether additional information is needed; e) whether accommodation of explanation codes to indicate the reason why the claim is pending; | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_011 |
| Claims Acceptance and Tracking | 16.01.012 | | The benefit system must allow the user to update the status of the following items: a) where in the process an ongoing claim is located; b) who is holding claim; c) what actions are needed to complete the claim; d) whether additional information is needed; e) whether accommodation of explanation codes to indicate the reason why the claim is pending; | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Acceptance_And_Tracking_012 |
| Claims Processing | 16.02.001 | | The benefit system must utilize claimant data that has been submitted electronically in an automated fashion without manual intervention (i.e., avoid re-entering data from one component to another). | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_001 |
| Claims Processing | 16.02.002 | | The benefit system must have the ability to date and time stamp due process requests and other time sensitive correspondence (incoming and outgoing) that has been received/sent through electronic mediums. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_002 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Claims Processing | 16.02.003 | | The benefit system must accommodate automated case workload distribution by providing for various claim routing options as determined and maintained by the system administrator. For example, provide for the ability to route claims for manual validation. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_003 |
| Claims Processing | 16.02.004 | | The benefit system must indicate if the benefit payment calculation or verification thereof occurred manually. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_004 |
| Claims Processing | 16.02.005 | | The benefit system must provide the user the ability to update a claimant's master record with the results of a manual claim validation or manual verification of the benefit payment amount, or create a new master record if none exists. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_005 |
| Claims Processing | 16.02.006 | | The benefit system must have the ability to capture what information is needed from the claimant in order to complete an incomplete claim. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_006 |
| Claims Processing | 16.02.007 | | The benefit system must provide for electronic approvals of claims at all levels of the approval process, whenever feasible. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Processing | 16.02.008 | | The benefit system must incorporate a notification mechanism that informs users (claim evaluators and supervisors) when an application(s) has not completed processing within a time frame that can be specified by the agency. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_008 |
| Claims Processing | 16.02.009 | | The benefit system must allow the user to update the status of pending claims and other information. | Source: JFMIPSR-01-01,pg15; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_009 |
| Claims Processing | 16.02.010 | | The benefit system must facilitate user queries on individual claims. Specifically, for all claims that have been received and recorded in the system, the system must be able to retrieve data maintained in the application information information stores by querying the claim holders' (or claimant if different) information. For example, data must be retrievable by query on full name, and Social Security Number (SSN) or taxpayer ID number. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_010 |
| Claims Processing | 16.02.011 | | For denied claims, the benefit system must accommodate explanation codes to indicate the reason why the claim has been denied. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_021 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Processing | 16.02.012 | | The benefit system must automatically create a claimant master record using the claimant information for initial claims that are approved, when a master record for the claimant did not previously exist. The master record must contain all of the mandatory data elements as specified in the Claimant Master Record Information Store: a) All applicable mandatory data elements (Universal and appropriate categorical) specified within the application information data stores; b) General information such as: case status, benefit type, chronology of key dates; c) Award data such as: total award, gross and or net monthly payment as appropriate; d) Payment history such as: prior disbursements, collections including principal and interest, accruals; • special Collection Activity Data such as: delinquent debt collection activity and status. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001Source: JFMIPSR-01-01,pg46; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_032 |
| Claims Processing | 16.02.013 | | The benefit system must automatically update an existing claimant master record (i.e., claimant already receives a different type of benefit administered by the agency) to reflect the status (pending, approved, or rejected) of additional claims for other benefits the agency administers that are sought by the claimant. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_043 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Processing | 16.02.014 | | The benefit system must automatically merge the mandatory claimant data maintained in the application information stores into the appropriate master record after a claim has been approved and a claimant master record has been established. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_054 |
| Claims Processing | 16.02.015 | | The benefit system must provide the capability to generate statistics on approved and rejected claim applications. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_064 |
| Claims Processing | 16.02.016 | C - Authoritative Source/Reference Updated | **The benefit system must provide the capability to accept, identify, track, and report manual overrides of system-generated acceptance/rejection recommendations.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_065 |
| Claims Processing | 16.02.017 | | The benefit system must allow a user who has the proper access to reverse or affirm an initial decision regarding the denial of a benefit, and process the claim accordingly. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_066 |

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| Claims Processing | 16.02.018 | | The benefit system must provide the capability to review all prior employee notations or decisions made while processing a benefit claim. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_067 |
| Claims Processing | 16.02.019 | | The benefit system must provide the capability to record an estimated completion date for pending claims. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_068 |
| Claims Processing | 16.02.020 | | The benefit system must have the ability, where multiple claims exist for the same claimant, to process the claims sequentially based on order of precedence. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_069 |
| Claims Processing | 16.02.021 | C - Authoritative Source/Reference Updated | **The benefit system must have the ability to automatically compare information contained in application(s) that have been submitted by claimants against agency program eligibility criteria (i.e., screen applications for eligibility).** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_070 |
| Claims Processing | 16.02.022 | | The benefit system must have the ability to accept the manual validation of a claim. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_071 |
| Claims Processing | 16.02.023 | | The benefit system must provide for maintaining separate eligibility criteria and processing routines by type of claim. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_072 |

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| Claims Processing | 16.02.024 | | The benefit system must provide for establishment of various age limitations depending on the type of benefit for automatic verification of program eligibility. For example, the system should allow for age attainment verification (e.g., generally a claimant must be at least 60 years of age to be eligible for Social Security Administration (SSA) retirement benefits). | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_073 |
| Claims Processing | 16.02.025 | | The benefit system must provide the ability to cross-validate applicant information against data maintained for other benefit payment programs which are internal to the administering agency to ensure compliance with all program requirements (e.g., ensure that applicant has not filed for multiple conflicting benefits). | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_074 |
| Claims Processing | 16.02.026 | | The benefit system must provide features to indicate that the applicant submitted required evidence. For example, allow user to record receipt of a school certification pertaining to a claimant or his/her dependent child. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_075 |
| Claims Processing | 16.02.027 | | The benefit system must provide features to create and maintain a system record of accepted and rejected claim applications. | Source: JFMIPSR-01-01,pg16; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_076 |

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| Claims Processing | 16.02.028 | | The benefit system must provide tools to check the appropriate data files to determine whether the applicant has submitted a duplicate application or had a recent benefit application rejected. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_077 |
| Claims Processing | 16.02.029 | C - Authoritative Source/Reference Updated | **The benefit system must provide features to determine whether payments being made to the claimant in relation to other internal benefit payment programs affect the claimant's eligibility or payment amount for the benefit under consideration, whenever legally permitted (i.e., permitted by statute or regulation).** | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001Source: DoDFMRVol8; Source Date: 3/1/2013 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_078 |
| Claims Processing | 16.02.030 | | The benefit system must allow the user to put the processing of a claim on hold (suspend) while verifying questionable information, and to release hold (suspended) status as appropriate. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_079 |
| Claims Processing | 16.02.031 | | The benefit system must provide ability to inform applicant of potential eligibility for other internal benefit payment programs. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_080 |
| Claims Processing | 16.02.032 | C - Authoritative Source/Reference Updated | **The benefit system must have the ability to automatically validate survivor applicant information against information about the deceased or former spouse or related former guardian that is maintained in a master record database.** | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_081 |

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| Claims Processing | 16.02.033 | | The benefit system must automatically validate dates of employment, earnings and other claimant-specific data provided on the application for benefits against the work history and earnings information reported to central agencies such as the Internal Revenue Service (IRS), Social Security Administration (SSA), and Office of Personnel Management (OPM) when permitted by statute, or against other verified claimant-specific information maintained by the agency. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_082 |
| Claims Processing | 16.02.034 | | The benefit system must have the ability to determine if the effective date of the claim has been reached (e.g., the effective date of a retirement claim), and initiate subsequent processing. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_083 |
| Claims Processing | 16.02.035 | C - Authoritative Source/Reference Updated | **The benefit system must provide features to compute the amount of both recurring and non-recurring benefit payments based on all available information (e.g., applicant data, and specific benefit program criteria).** | Source: 5CFR,ChVI,Pt1651; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012Source: DoDFMRVol8,Ch1,Sub0103; Source Date: 5/1/2013 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_084 |
| Claims Processing | 16.02.036 | | The benefit system must determine the ending date for recurring payments of limited duration. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_085 |

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| Claims Processing | 16.02.037 | C - Authoritative Source/Reference Updated | **The benefit system when processing an approved claim for benefits such as retirement, disability, death, survivor, and other claims, calculate the amount of recurring payment, or capture the amount of the claimant's recurring payment that has been determined externally.** | Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012Source: 5CFR,ChVI,Pt1651; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt844; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt838; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt843; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_086 |
| Claims Processing | 16.02.038 | | The benefit system must provide flexibility in maintaining pay rates. For example, use tables that are easily maintained by the user. | Source: JFMIPSR-01-01,pg17; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_087 |
| Claims Processing | 16.02.039 | C - Authoritative Source/Reference Updated | **The benefit system must provide for adjusting the amount of payment when the claimant is receiving offsetting monetary amounts. For example, military retired pay is offset on a dollar for dollar basis against veterans compensation payments, or Social Security benefits are offset at a predetermined ratio for every dollar earned by claimants above the established threshold amount.** | Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt842; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_088 |

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| Claims Processing | 16.02.040 | C - Authoritative Source/Reference Updated | **The benefit system must identify whether the claimant retired under provisions of voluntary separation incentive and capture the amount of the incentive, for Federal and Uniformed Service retirement systems.** | Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt576; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_089 |
| Claims Processing | 16.02.041 | C - Authoritative Source/Reference Updated | **The benefit system must compute the base amount of retirement pay by determining the 'highest paid 36 months (or other number as required by law, regulation or statute) of paid service, for Federal and Uniformed Service retirement systems.** | Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_090 |
| Claims Processing | 16.02.042 | C - Authoritative Source/Reference Updated | **The benefit system must determine the creditable years of service based on dates of employment or active military service.** | Source: 5CFR,ChI,SubchB,Pt841; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_091 |
| Claims Processing | 16.02.043 | C - Authoritative Source/Reference Updated | **The benefit system must provide features to calculate the claimant's and/or related dependent's age based on the birth date provided in an application or other verified source for subsequent use in determining claimant eligibility.** | Source: 5CFR,ChI,SubchB,Pt842; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_092 |

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| Claims Processing | 16.02.044 | C - Authoritative Source/Reference Updated | **The benefit system must provide for user defined reasonableness/tolerable limit checks on the amounts of benefit payments that are calculated by the system.** | Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt843; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt844; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_093 |
| Claims Processing | 16.02.045 | C - Authoritative Source/Reference Updated | **The benefit system must flag or suspend processing of a claim that fails reasonableness edits to facilitate manual verification of the amount computed.** | Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt843; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt844; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_094 |
| Claims Processing | 16.02.046 | C - Authoritative Source/Reference Updated | **The benefit system must enable approved users to have the ability to resume the processing of a claim that was suspended for failing a reasonableness edit, and subsequently verified as accurate.** | Source: 5CFR,ChI,SubchB,Pt843; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt844; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt831; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_095 |

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| Claims Processing | 16.02.047 | C - Authoritative Source/Reference Updated | **The benefit system must allow a user to initiate the calculation of a claimant's benefit amount, at any time, based on claimant data that exists when the request is made.** | Source: 5CFR,ChI,SubchB,Pt843; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt844; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_096 |
| Claims Processing | 16.02.048 | C - Authoritative Source/Reference Updated | **The benefit system must have the ability to record the amount of manually computed benefit payments.** | Source: 5CFR,ChI,SubchB,Pt843; Source Date: 8/1/2012Source: 5CFR,ChI,SubchB,Pt844; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_097 |
| Claims Processing | 16.02.049 | | The benefit system must provide for automatic system initiated calculation and or recalculation of benefit amount by claim type, based on a specific user defined event such as claim validation and approval, court order, claimant initiated withholding change, etc. | Source: JFMIPSR-01-01,pg18; Source Date: 9/1/2001 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Benefit_Claim_Processing_098 |

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| Claims Processing | 16.02.050 | C - Authoritative Source/Reference Updated | **The benefit system must provide features to calculate and send overpayment information (date of occurrence, claimant name, and overpayment amount) to Receivables/Collections subsidiary ledger.** | Source: 5CFR,ChI,SubchB,Pt845; Source Date: 8/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_099 |
| Claims Processing | 16.02.051 | | The benefit system must provide for automated routines that access claimant master record data to facilitate calculating the amount of benefits due claimants. | Source: JFMIPSR-01-01,pg18; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_100 |
| Claims Processing | 16.02.052 | | The benefit system must, at a minimum, accumulate actual payments for each payee annually. | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_101 |
| Claims Processing | 16.02.053 | | The benefit system must support the benefit payment execution process by reporting all disbursements made under the delegation in the agency's payment accounting reports to the Financial Management Service (FMS), using the appropriate agency accounting codes, as authorized by FMS. | Source: JFMIPSR-01-01,pg23,24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_102 |
| Claims Processing | 16.02.054 | D - Invalid Requirement | DELETED: The benefit system must support the benefit payment execution process by submitting check issuance data in a timely and accurate manner to FMS no later than the close of business of the week in which the issue dates occur and at month's end. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_103 |

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| Claims Processing | 16.02.055 | C - Verbiage Edited for Clarity | **The benefit system must include a payee's taxpayer identifying number on the certified ready to pay file submitted to the agency's disbursing system for processing.** | Source: 31USC,SubttlIII,Ch33, SubchII,Sec3325; Source Date: 1/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_104 |
| Claims Processing | 16.02.056 | | The benefit system must support the benefit payment execution process by complying with all applicable Electronic Funds Transfer (EFT) system requirements including those related to message authentication and enhanced security, unless explicitly waived in writing by the the Chief Disbursing Officer (CDO). | Source: JFMIPSR-01-01,pg23,24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_105 |
| Claims Processing | 16.02.057 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by automatically identifying and selecting payments to be disbursed in a particular payment cycle based on their due dates.** | Source: TFMVol1,Pt4A,Ch4000,Sec4025; Source Date: 12/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_106 |
| Claims Processing | 16.02.058 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by allowing changes to payment schedules by authorized staff prior to acceptance by the disbursing office.** | Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_107 |
| Claims Processing | 16.02.059 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by allowing specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.** | Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_108 |

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| Claims Processing | 16.02.060 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by automatically computing net amounts to be disbursed, after taking into account withholdings, interest, garnishments, or other offsets as needed, in accordance with applicable regulations.** | Source: 5CFR,ChI,SubchB,Pt838; Source Date: 8/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_109 |
| Claims Processing | 16.02.061 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by automatically determining taxable benefit payments from non-taxable payments.** | Source: DoDFMRVol8,Ch9,Sub0901; Source Date: 8/1/2011 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Benefit_Claim_Processing_110 |

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| Claims Processing | 16.02.062 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by collecting information on interest paid if applicable, and recording the amounts to the proper ledger account.** | Source: DoDFMRVol8,Ch6,Sub0605; Source Date: 4/1/2013 | 1.1.4.3_Managing Financial Liability Information_DO | Provide liability data required to post GL transactions consistent with USSGL attributes (covered/not covered, Federal/non-Federal), transaction codes, transaction categories (for example, disbursements and payables), and transaction subcategories (for example, payables/accrued liabilities) as defined in the TFM. | Benefit_Claim_Processing_111 |
| Claims Processing | 16.02.063 | | The benefit system must support the benefit payment execution process by calculating totals by Agency Location Code (ALC) and Treasury Account Fund Symbol (TAFS) for inclusion on the payment schedule. | Source: JFMIPSR-01-01,pg24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_112 |
| Claims Processing | 16.02.064 | | The benefit system must support the benefit payment execution process by sorting individual payment detail by Treasury Account Fund Symbol (TAFS) to enable SF-224 reconciliation. | Source: JFMIPSR-01-01,pg24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_113 |
| Claims Processing | 16.02.065 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by providing for various forms of payment to be used, (i.e., check or electronic funds transfer).** | Source: TFMVol1,Pt4A,Ch2000,Sec2035; Source Date: 12/1/2012 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_114 |

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| Claims Processing | 16.02.066 | | The benefit system must support the benefit payment execution process by supporting Treasury-specific standards for format of check and EFT payments. | Source: JFMIPSR-01-01,pg24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_115 |
| Claims Processing | 16.02.067 | | The benefit system must support the benefit payment execution process by automatically updating payment records based on updates recorded in the payee's master record, such as change of address, changes in deposit account information, etc. | Source: JFMIPSR-01-01,pg24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_116 |
| Claims Processing | 16.02.068 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by allowing a payment request to be removed from the automated scheduling stream and scheduled as a manual payment by an authorized official.** | Source: TFMVol1,Pt4A,Ch2000,Sec2040; Source Date: 12/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_117 |
| Claims Processing | 16.02.069 | | The benefit system must support the benefit payment execution process by allowing the user to trigger an immediate benefit payment for emergency situations. | Source: JFMIPSR-01-01,pg24; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_118 |
| Claims Processing | 16.02.070 | D - Duplicate Requirement Deleted | DELETED: The benefit system must support the benefit payment execution process by providing the capability to schedule and make payments in various forms (e.g., Automated Clearing House (ACH), SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_119 |

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| Claims Processing | 16.02.071 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by allowing for cancellation of an entire payment schedule or a single payment within a payment schedule after payments are scheduled and prior to actual disbursement by the agency's disbursing system.** | Source: TFMVol1,Pt4A,Ch2000,Sec2040; Source Date: 12/1/2012 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_120 |
| Claims Processing | 16.02.072 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by providing features to reduce the payment amount due a claimant, in order to offset an outstanding receivable owed by the claimant, in accordance with applicable laws, regulations, and provisions of the Treasury Offset Program (TOP). However, the system must properly record the impact of the entire amount of the transaction in both budgetary and proprietary (i.e., entire amount is expensed, payables or cash accounts reflect net outlay, budgetary resources increased by amount of nonfederal receivable collected, etc.).** | Source: TFMVol1,Pt4A,Ch2000,Sec2075; Source Date: 12/1/2012 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_121 |
| Claims Processing | 16.02.073 | C - Authoritative Source/Reference Updated | **The benefit system must provide a function for review and certification of payments to be disbursed by an authorized certifying officer.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010Source: DoDFMRVol8,Ch9,Sub0901; Source Date: 8/1/2011 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_122 |

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| Claims Processing | 16.02.074 | D - Duplicate Requirement Deleted | DELETED: The benefit system must generate the appropriate transactions to reflect the computed deductions and additions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_123 |
| Claims Processing | 16.02.075 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment execution process by providing for reissuing payments for misplaced payments, lost or stolen checks.** | Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefit_Claim_Processing_124 |
| Claims Processing | 16.02.076 | | The benefit system must support the benefit payment execution process by automatically consolidating amounts due benefit claimants when the claimant is entitled to more than one benefit administered by the same agency, and itemizing all payments covered by the one check or EFT on a payment advice or addendum to the EFT file per Treasury specifications. | Source: JFMIPSR-01-01,pg25; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_125 |
| Claims Processing | 16.02.077 | | The benefit system must support the benefit payment execution process by allowing for the splitting of a single benefit payment into separate bank accounts (i.e., allotments) as indicated on the claimants direct deposit request form. Allow for a minimum of one allotment in addition to the primary deposit account. | Source: JFMIPSR-01-01,pg25; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_126 |

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| Claims Processing | 16.02.078 | | The benefit system must support the benefit payment execution process by providing for making payments in a foreign currency. | Source: JFMIPSR-01-01,pg25; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_127 |
| Claims Processing | 16.02.079 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment confirmation and follow-up process by updating master record information resulting from payments made by the agency's disbursing system.** | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Benefit_Claim_Processing_128 |
| Claims Processing | 16.02.080 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment confirmation and follow-up process by allowing the user to record the outcome of the Treasury search when recertified checks are issued because original checks are lost, stolen, or destroyed.** | Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_129 |

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| Claims Processing | 16.02.081 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment confirmation and follow-up process by providing information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: a) payment scheduled; b) schedule sent to appropriate disbursing office; c) payment issued by appropriate disbursing office.** | Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_130 |
| Claims Processing | 16.02.082 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment confirmation and follow-up process by providing for comparison of the agency's payment schedule and the disbursing office's accomplished payment schedule.** | Source: DoDFMRVol8,Ch9,Sub0902; Source Date: 8/1/2011Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_131 |
| Claims Processing | 16.02.083 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment confirmation and follow-up process by updating payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, date, amount of payment, and payment method (e.g., check or EFT).** | Source: JFMIPSR-01-01,pg25; Source Date: 9/1/2001Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_132 |

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| Claims Processing | 16.02.084 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment confirmation and follow-up process by automatically liquidating the related liability or the in-transit amount when payment confirmation updates the system.** | Source: DoDFMRVol4,Ch8,Sub0802; Source Date: 9/1/2011 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Benefit_Claim_Processing_133 |
| Claims Processing | 16.02.085 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by recording the establishment of receivables in the claimant's master record.** | Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Benefit_Claim_Processing_134 |

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| Claims Processing | 16.02.086 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by providing data/info for the establishment of receivables in other systems based on individual claim holder debts.** | Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol8,Ch8,Sub0803; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Benefit_Claim_Processing_135 |
| Claims Processing | 16.02.087 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by providing the capability for a user to select the reason the receivable is being recorded from a domain of recognized reasons.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Benefit_Claim_Processing_136 |

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| Claims Processing | 16.02.088 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by supporting the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.** | Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Benefit_Claim_Processing_137 |
| Claims Processing | 16.02.089 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by calculating, generating and posting/reversing the required ledger entries for receivables resulting from duplicate payments or erroneous payments, and the corresponding expenditure reductions, or other offsets.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Benefit_Claim_Processing_138 |

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| Claims Processing | 16.02.090 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process providing the capability to print bills, accommodating the generation of statements, standard forms and turnaround documents to be used as a remittance advice. The benefit system must allow customized text in generated billing documents.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Benefit_Claim_Processing_139 |
| Claims Processing | 16.02.091 | C - Authoritative Source/Reference Updated | **The benefit system must provide the capability for a user to record the beginning and ending dates of the payment period as well as the frequency and amount of each payment under installments plans.** | Source: DoDFMRVol4,Ch3,Ann1; Source Date: 10/1/2008 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Benefit_Claim_Processing_140 |
| Claims Processing | 16.02.092 | D - Duplicate Requirement Deleted | DELETED: The benefit system must allow customized text in generated billing documents. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_141 |

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| Claims Processing | 16.02.093 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by providing features to notify overpaid individuals (or claimant's estate) of: the amount overpaid and how and when overpayment occurred; 1) the right to appeal the overpayment determination; 2) the required recovery; and 3) the right to request a waiver of recovery.** | Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 9/1/2009Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Benefit_Claim_Processing_142 |
| Claims Processing | 16.02.094 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by recording adjustments, both increases and decreases (i.e., non-cash credits) and post to a claimant's master record.** | Source: DoDFMRVol8,Ch2,Sub0206; Source Date: 6/1/2013Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_143 |
| Claims Processing | 16.02.095 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit recovery receivable establishment process by dating the bills with the system-generated date or with the date supplied by an authorized user. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_144 |

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| Claims Processing | 16.02.096 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable establishment process by accepting transactions that generate receivables from other systems in a standard format for entry into the benefits system.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_145 |
| Claims Processing | 16.02.097 | D - Duplicate Requirement Deleted | DELETED: The benefit system must support the benefit recovery receivable establishment process by printing statements as well as bills. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_146 |
| Claims Processing | 16.02.098 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by updating each master record when billing documents are generated and collections are received.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009Source: DoDFMRVol8,Ch1,Sub0104; Source Date: 5/1/2013 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Benefit_Claim_Processing_147 |
| Claims Processing | 16.02.099 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by providing automatic calculation and assessment of interest, administrative charges, and penalty charges as applicable on overdue receivables.** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_148 |

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| Claims Processing | 16.02.100 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by allowing for the waiver of charges with appropriate authority.** | Source: DoDFMRVol8,Ch8,Sub0805; Source Date: 9/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_011 |
| Claims Processing | 16.02.101 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by matching receipts to the appropriate receivables and updating system balances.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_012 |

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| Claims Processing | 16.02.102 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by providing the ability to apply receipts to more than one receivable.** | Source: DoDFMRVol5,Ch28,Sub2807; Source Date: 11/1/2012Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_013 |
| Claims Processing | 16.02.103 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by updating receivable balances document by document, classifying and posting against principal, interest, administrative fees, etc., required by OMB Circular A-129, Managing Federal Credit Programs.** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Benefit_Claim_Processing_014 |
| Claims Processing | 16.02.104 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit recovery receivable servicing process by identifying receivables that have been reduced by some means other than cash collections, such as waivers or write-offs.** | Source: DoDFMRVol8,Ch8,Sub0805; Source Date: 9/1/2012Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 9/1/2009 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_015 |

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| Claims Processing | 16.02.105 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by recording complete and partial receipts according to the Debt Collection Act (DCA) of 1982 and the Debt Collection Improvement Act (DCIA) of 1996 and other applicable regulations.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Benefit_Claim_Processing_016 |
| Claims Processing | 16.02.106 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by recording deposits and related debit vouchers for reconciliation to deposit confirmation information provided by Treasury or the banking system. Specifically, providing the capability for a user to record the deposit ticket or debit voucher document amount, number, and date.** | Source: DoDFMRVol5,Ch24,Sub2410; Source Date: 3/1/2012Source: DoDFMRVol5,Ch5,Sub0503; Source Date: 12/1/2010 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Benefit_Claim_Processing_017 |
| Claims Processing | 16.02.107 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by providing the capability to associate the collection of funds to the claimant's master record, if the user is not able locate an existing receivable in the master record of the person making a payment, and the document being recorded is a deposit ticket item.** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_018 |

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| Claims Processing | 16.02.108 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by providing features to record method of recovery (i.e., payment; internal offset; Treasury Offset Program (TOP), compromise settlement; civil suit; etc.).** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_019 |
| Claims Processing | 16.02.109 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by providing the capability to flag a claimant's receivable record to reflect 'due process' status, in order to suspend collection activities associated with the receivable. Additionally, the system must automatically allow collection activities to resume when due process has expired or the flag has been reversed.** | Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_020 |

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| Claims Processing | 16.02.110 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by providing for the processing of cash, checks, EFT drafts, money orders or credit card receipts against outstanding receivables.** | Source: DoDFMRVol5,Ch10,Sub1002; Source Date: 9/1/2011 | 2.2.5.3_Managing Debt_P | Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR. | Benefit_Claim_Processing_022 |
| Claims Processing | 16.02.111 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by allowing for offset of funds due to delinquent indebtedness through administrative offset, Federal employee salary offset, and income tax refund offset.** | Source: DoDFMRVol8,Ch8,Sub0803; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_023 |
| Claims Processing | 16.02.112 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by providing the capability for a user to record the effective date of the offset plan.** | Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_024 |

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| Claims Processing | 16.02.113 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by incorporating logic to reflect the legal authority as to whether the payment type may be reduced by offset, or is exempt from the Threasury Offset Program (TOP) or other offsets.** | Source: DoDFMRVol8,Ch8,Sub0803; Source Date: 9/1/2012 | 2.2.4.2_Establishing Receivables_P | Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR. | Benefit_Claim_Processing_025 |
| Claims Processing | 16.02.114 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by providing the capability to automatically exclude certain receivables from the offset function.** | Source: DoDFMRVol8,Ch8,Sub0811; Source Date: 9/1/2012Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.5.1_Managing Debt_DI | Capture debt category (for example, bankruptcy and at private collection agency) to support debt reporting consistent with the TFM. | Benefit_Claim_Processing_026 |
| Claims Processing | 16.02.115 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by automatically subjecting receivables to offset which had been previously excluded because of due process or bankruptcy status once status has been resolved.** | Source: DoDFMRVol8,Ch8,Sub0811; Source Date: 9/1/2012Source: DoDFMRVol8,Ch8,Sub0804; Source Date: 9/1/2012 | 2.2.5.1_Managing Debt_DI | Capture debt category (for example, bankruptcy and at private collection agency) to support debt reporting consistent with the TFM. | Benefit_Claim_Processing_027 |

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| Claims Processing | 16.02.116 | C - Authoritative Source/Reference Updated | **The benefit system must comply with the requirements of the IRS Tax Refund Offset Program and Treasury Offset Program (TOP) requirements.** | Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012Source: 5CFR,ChI,SubchB,Pt835; Source Date: 8/1/2012Source: TFMVol1,Pt4,Ch4000, Sec4020; Source Date: 10/1/2011 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_028 |
| Claims Processing | 16.02.117 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by providing the capability for a user to select from a domain of offset program participants (i.e., the recipient of the amount to be offset against a claimant's benefit payment).** | Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_029 |

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| Claims Processing | 16.02.118 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process by providing the capability for a user to create a participant record if the desired offset program recipient does not exist as a participant.** | Source: DoDFMRVol8,Ch8,Sub0802; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_030 |
| Claims Processing | 16.02.119 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit offset process in connection with paying retirement benefits, by uniquely identifying bankruptcy debt so that a bankruptcy debt is bypassed when computing the legally mandated 65 percent maximum deduction amount, when an account has both garnishment and former spouse deductions.** | Source: JFMIPSR-01-01,pg29; Source Date: 9/1/2001Source: DoDFMRVol8,Ch8,Sub0810; Source Date: 9/1/2012 | 2.2.5.2_Managing Debt_P | Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM. | Benefit_Claim_Processing_031 |

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| Claims Processing | 16.02.120 | C - Authoritative Source/Reference Updated | **The benefit system must support the funds control process within the benefit recovery receivable management process by properly recording the budgetary affect on U.S. Standard General Ledger balances for all transactions typically involved with receivable management.** | Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 9/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Benefit_Claim_Processing_033 |
| Claims Processing | 16.02.121 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit entity definition process by allowing for recording transactions in multiple Treasury Account Fund Symbols (TAFS) and various fund types including annual, multi-year, and no-year appropriations, and trust funds.** | Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 7/1/2013 | 1.1.1.3_Defining GL Accounts and Attributes_DI | Provide GL budgetary account attributes (for example, Default Budget Enforcement Act Category, Apportionment Category B Program Code, Authority Type Code) consistent with the USSGL attributes defined in the TFM. | Benefit_Claim_Processing_034 |

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| Claims Processing | 16.02.122 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit entity definition process by accommodating reporting for multiple programs within a Treasury Account Fund Symbol (TAFS), based on the accounting classification elements (e.g., organization level, cost center).** | Source: DoDFMRVol1,Ch4,Sub0402; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Benefit_Claim_Processing_035 |
| Claims Processing | 16.02.123 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit account definition process by using account titles consistent with the account titles provided in the U.S. Standard General Ledger (SGL).** | Source: DoDFMRVol4,Ch10,Sub1001; Source Date: 11/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Benefit_Claim_Processing_036 |

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| Claims Processing | 16.02.124 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit account definition process by using account definitions consistent with the account definitions provided in the U.S. SGL.** | Source: DoDFMRVol4,Ch10,Sub1001; Source Date: 11/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Benefit_Claim_Processing_037 |
| Claims Processing | 16.02.125 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit account definition process by providing subsidiary ledger support for U.S. SGL accounts and supporting reconciliation of U.S. SGL control accounts to their respective subsidiary records by accounting period.** | Source: DoDFMRVol4,Ch10,Sub1001; Source Date: 11/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Benefit_Claim_Processing_038 |

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| Claims Processing | 16.02.126 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit transaction definition and processing activities by allowing standard transactions, including system-generated transactions, to be established, modified, or deleted by authorized personnel and providing for traceability of changes.** | Source: DoDFMRVol4,Ch10,Sub1001; Source Date: 11/1/2011Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Benefit_Claim_Processing_039 |
| Claims Processing | 16.02.127 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit transaction definition and processing activities by generating and posting compound debit and credit entries to the U.S. SGL accounts and updating both budgetary and proprietary U.S. SGL accounts based on a single input transaction.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009Source: DoDFMRVol1,Ch7,Sub0705; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Benefit_Claim_Processing_040 |

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| Claims Processing | 16.02.128 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit transaction definition and processing activities by providing the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.** | Source: JFMIPSR-01-01,pg31; Source Date: 9/1/2001Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_041 |
| Claims Processing | 16.02.129 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit transaction definition and processing activities by processing transactions consistent with U.S. SGL account descriptions and postings. Use of other than U.S. SGL account numbers (i.e., a pseudo code) is acceptable providing the account descriptions and posting rules are the same as those used in the U.S. SGL for relevant transactions.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.4.3_Managing Financial Liability Information_DO | Provide liability data required to post GL transactions consistent with USSGL attributes (covered/not covered, Federal/non-Federal), transaction codes, transaction categories (for example, disbursements and payables), and transaction subcategories (for example, payables/accrued liabilities) as defined in the TFM. | Benefit_Claim_Processing_042 |

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| Claims Processing | 16.02.130 | C - Authoritative Source/Reference Updated | **The benefit system must have any expansion to the chart of accounts that roll up to the accounts as defined in the U.S. SGL.** | Source: DoDFMRVol1,Ch7,Sub0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Benefit_Claim_Processing_044 |
| Claims Processing | 16.02.131 | C - Authoritative Source/Reference Updated | **The benefit system must perform integrity checks on batches received via interfaces. Checks should include a batch number to detect duplicate or skipped batches, and validity of header and trailer records to ensure counts and amount in trailer agree with records in the batch.** | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefit_Claim_Processing_045 |
| Claims Processing | 16.02.132 | D - Duplicate Requirement Deleted | DELETED: The benefit system must provide this capability when balancing of preceding documents when entering dependent documents used in the liquidation of commitments, obligations, payables, receivables, or other items, as appropriate. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_046 |

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| Claims Processing | 16.02.133 | | The benefit system must support the benefit transaction definition and processing activities by processing system-generated transactions, such as automated payment scheduling, accruals, closing entries, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_047 |
| Claims Processing | 16.02.134 | | The benefit system must support the benefit transaction definition and processing activities by automatically liquidating, partially or in full, balances of preceding documents when entering dependent documents. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | 1.1.4.2_Managing Financial Liability Information_P | Determine liability value consistent with the FASAB Handbook. | Benefit_Claim_Processing_048 |
| Claims Processing | 16.02.135 | | The benefit system must support the benefit transaction definition and processing activities by providing the capability to enter and store for future processing any transactions in the current month for processing in the subsequent month. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_049 |
| Claims Processing | 16.02.136 | | The benefit system must provide features to record death information provided from voluntary sources (e.g. returned check, funeral home notification, and next of kin). | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_050 |
| Claims Processing | 16.02.137 | | The benefit system must provide all users the capability to perform a Print Screen function. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_051 |

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| Claims Processing | 16.02.138 | | The benefit system must allow users to input parameters required to run batch jobs in a production mode either daily, monthly, quarterly or yearly. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_052 |
| Claims Processing | 16.02.139 | | The benefit system must provide for self-service claimant initiated Web browser requests pertaining to account specific matters. It should: a) enable the claimant to request the reissuance of a misplaced payment using a Web browser; b) enable the claimant to access decision tree functions to help guide them through self-service transactions through a Web browser; c) have pop-up windows to help annuitants when making changes to files through a Web browser; d) enable the claimant to complete forms using a Web browser; e) have the ability to verify the claimant security information through a Web browser; f) provide access to claimant retirement related data through Interactive Voice Response (IVR); g) make IVR available for claimant inquiries 24 hours a day, 7 days a week with the exception of scheduled outages; h) allow the claimant to initiate changes to his/her account through the IVR; i) have the ability to support multiple languages (e.g., English and Spanish). | Source: JFMIPSR-01-01,pg40; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_053 |
| Claims Processing | 16.02.140 | | The benefit system must support the data entry technical function by utilizing various automated input devices when hard copy applications and correspondence are received. | Source: JFMIPSR-01-01,pg40,41; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_055 |

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| Claims Processing | 16.02.141 | | The benefit system must support the data entry technical function by supporting both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode. | Source: JFMIPSR-01-01,pg40,41; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefit_Claim_Processing_056 |
| Claims Processing | 16.02.142 | C - Authoritative Source/Reference Updated | **The benefit system must support the data entry technical function by supporting simultaneous data entry/access by multiple users in a variety of access modes.** | Source: JFMIPSR-01-01,pg40,41; Source Date: 9/1/2001Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_057 |

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| Claims Processing | 16.02.143 | C - Authoritative Source/Reference Updated | **The benefit system must support the data entry technical function by providing user entry and query screens that support validation of codes entered on the screen, assisting users in determining correct codes if an invalid code is entered, and providing for inquiry by the user to verify valid codes during the data entry process.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_058 |

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| Claims Processing | 16.02.144 | C - Authoritative Source/Reference Updated | **The benefit system must support the data entry technical function by providing the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_059 |

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| Claims Processing | 16.02.145 | C - Authoritative Source/Reference Updated | **The benefit system must support the data entry technical function by displaying a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_060 |

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| Claims Processing | 16.02.146 | C - Authoritative Source/Reference Updated | **The benefit system must support the data entry technical function by identifying erroneous inputs with corrective recommendations.** | Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_061 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Claims Processing | 16.02.147 | C - Authoritative Source/Reference Updated | **The benefit system must support the data entry technical function by providing the capability for financial users to create comments relating to all types of transactions using free-form text.** | Source: JFMIPSR-01-01,pg41; Source Date: 9/1/2001Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Benefit_Claim_Processing_062 |
| Claims Processing | 16.02.148 | C - Authoritative Source/Reference Updated | **The benefit system must maintain general data such as demographic data other than that specified in the application information stores that has been historically used by the agency in preparing actuarial estimates, for purposes such as forecasting and complying with financial statement reporting requirements (e.g. Statements of Federal Financial Accounting Standards (SFFAS) No. 5 and No. 17).** | Source: SFFAS5,56; Source Date: 9/1/1995 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Benefit_Claim_Processing_063 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 16.03.001 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must provide features to compute and maintain performance trends such as: a) number and dollar value of benefit payments made, b) average benefit payment, c) benefit payments made by operating levels and geographic region. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_001 |
| Reporting | 16.03.002 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must provide features to compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: number of applications processed; number of awards; and number of denials. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_002 |
| Reporting | 16.03.003 | | The benefit system must provide features to compute the length of time claimants have received benefits (average number of months and years, and report(s) showing the number of individuals receiving benefits for by duration (e.g., 1-5 years, 6-10 years) for the entire claimant population. | Source: JFMIPSR-01-01,pg35; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_003 |
| Reporting | 16.03.004 | | The benefit system must provide features to automatically compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: a) administrative cost per application approved; b) time required to process a claim application. | Source: JFMIPSR-01-01,pg35; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_004 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 16.03.005 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must provide for issuing standard notices for a variety of user defined events. For example, the benefit system must provide capabilities to notify claimant of decisions affecting payment amount or cessation of payments. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_005 |
| Reporting | 16.03.006 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must allow the user to add custom text for each standard correspondence type. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_006 |
| Reporting | 16.03.007 | | The benefit system must allow user to record that the U.S. Postal Service has returned correspondence as undeliverable. | Source: JFMIPSR-01-01,pg35,36; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_007 |
| Reporting | 16.03.008 | | The benefit system must have the ability to capture or record the date on which a request for information is received from a claimant or an authorized representative, relative to an appeals case. | Source: JFMIPSR-01-01,pg35,36; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_008 |
| Reporting | 16.03.009 | | The benefit system must support the benefit funds analysis process by maintaining current information on obligations according to the classification elements established by the agency, on a fund by fund basis. | Source: JFMIPSR-01-01,pg23; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_009 |
| Reporting | 16.03.010 | | The benefit system must support the benefit funds analysis process by sorting and providing on-line access to both summary level and detailed information, based on the defined level of funds control for those transactions that represent obligations and expenditures. | Source: JFMIPSR-01-01,pg23; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_010 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 16.03.011 | | The benefit system must support the benefit funds analysis process by providing control features that ensure the amounts reflected in the fund control structure agree with the general ledger account balances at the end of each update cycle. | Source: JFMIPSR-01-01,pg23; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_011 |
| Reporting | 16.03.012 | | The benefit system must support the benefit funds analysis process by tracking the use of funds against operating or financial plans. | Source: JFMIPSR-01-01,pg23; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_012 |
| Reporting | 16.03.013 | | The benefit system must support the benefit recovery receivable servicing process by identifying and reporting receivables that meet predetermined criteria for bad debt provisions or write-off. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_013 |
| Reporting | 16.03.014 | | The benefit system must support the benefit recovery receivable servicing process by providing information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_014 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 16.03.015 | | The benefit system must support the benefit transaction definition and processing activities by posting to the current and prior accounting months concurrently until the prior month closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_015 |
| Reporting | 16.03.016 | | The benefit system must support the benefit external reporting process by maintaining accounting data to support reporting in accordance with accounting standards pronounced by Federal Accounting Standards Advisory Board (FASAB), and with other reporting requirements issued by the Director of Office Management and Budget (OMB) and the Secretary of the Treasury. | Source: JFMIPSR-01-01,pg33; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_016 |
| Reporting | 16.03.017 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit external reporting process by providing summarized data electronically to systems used by the agency for decision support and provide for the preparation of external reports such as those required by the Department of the Treasury and Office of Management and Budget (OMB). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_017 |

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| Reporting | 16.03.018 | | The benefit system must support the benefit external reporting process by reporting events and transactions according to the accounting classification elements established and within a given accounting period including providing the ability to automatically assign costs by a major program to facilitate preparation of the Statement of Net Costs in accordance with OMB's current Bulletin on Form and Content of Agency Financial Statements. | Source: JFMIPSR-01-01,pg34; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_018 |
| Reporting | 16.03.019 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit external reporting process by maintaining the information required for program performance, financial performance, and financial management performance measures needed for budgeting, program management, and financial statement presentation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_019 |
| Reporting | 16.03.020 | | The benefit system must support the benefit external reporting process by providing the capability to produce all relevant reports, statements, or returns required by the IRS, including producing year-end 1099 statements. | Source: JFMIPSR-01-01,pg34; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_020 |
| Reporting | 16.03.021 | | The benefit system must support the benefit external reporting process by allowing a user to request a reissued tax statement for current or previous year. | Source: JFMIPSR-01-01,pg34; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_021 |

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| Reporting | 16.03.022 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system should support the benefit external reporting process by providing for an automated methodology of data manipulation and data exportation. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_022 |
| Reporting | 16.03.023 | | The benefit system must support the benefit external reporting process by providing for automatic translation of foreign currency payments based on the exchange rate specified by the user. | Source: JFMIPSR-01-01,pg34; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_023 |
| Reporting | 16.03.024 | | The benefit system must support the benefit external reporting process by allowing a user to request a reissued tax statement for previous 3 prior years. | Source: JFMIPSR-01-01,pg34; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_024 |
| Reporting | 16.03.025 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit internal reporting process by providing for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_025 |

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| Reporting | 16.03.026 | | The benefit system must support the benefit internal reporting process by providing for program cost accounting data to support reporting requirements specified in OMB's Form and Content of Agency Financial Statements, and the decision-making process in managing agency programs. This will include: a) cost reports to be utilized in the analysis of programmatic activities; b) schedules and operating statements based on the accounting classification elements and agency criteria; c) meaningful cost information needed to support performance measures; d) ability to transfer cost information directly to and from other systems. | Source: JFMIPSR-01-01,pg34; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_026 |
| Reporting | 16.03.027 | | The benefit system must support the benefit internal reporting process by providing cost information for comparison to other program data to determine compliance with planned budgeted activities. | Source: JFMIPSR-01-01,pg35; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_027 |
| Reporting | 16.03.028 | | The benefit system must support the benefit internal reporting process by supporting the use of historical data to conduct variance analysis. | Source: JFMIPSR-01-01,pg35; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_028 |

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| Reporting | 16.03.029 | | The benefit system must support the benefit internal interface if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the benefit module, provide capability to interface with agency core accounting system to record the accounting impact of all financial activity at the U.S. SGL level, on a daily basis, to support consolidated financial reporting. | Source: JFMIPSR-01-01,pg36; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_029 |
| Reporting | 16.03.030 | | The benefit system must support the benefit internal interface by providing standard input record format(s) for interface of transactions from other systems to the benefits system and subject all transactions from interfacing systems to the benefits financial system edits, validations, and error correction procedures. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user. | Source: JFMIPSR-01-01,pg36; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_030 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 16.03.031 | | The benefit system must support the benefit internal interface when a major benefit system function(s) such as payment administration or recovery receivable management is performed by the core system, the benefit system must provide capability to interface with agency's core accounting system to automatically update detailed claimant related information (e.g. individual payable and receivable records) that is maintained in the core system. | Source: JFMIPSR-01-01,pg36; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_031 |
| Reporting | 16.03.032 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit internal interfacing process by providing the capability to interface to the agency's cost accounting system. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_032 |
| Reporting | 16.03.033 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by allowing for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_033 |
| Reporting | 16.03.034 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by providing users with access to on-line guidance or help for performing system functions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_034 |

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| Reporting | 16.03.035 | | The benefit system must support the access to benefit information process by displaying a message indicating the transaction cannot be completed and further research is required if a claimant's or claim holder's record is not located via query. | Source: JFMIPSR-01-01,pg39,40; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_035 |
| Reporting | 16.03.036 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by presenting information resulting from system queries in a formatted fashion to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_036 |
| Reporting | 16.03.037 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by providing the capability to access historical data records that are removed from on-line viewing, including items such as individual benefit payments, receivable, and collection data. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_037 |
| Reporting | 16.03.038 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by allowing users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_038 |

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| Reporting | 16.03.039 | | The benefit system must support the access to benefit information process by providing features to facilitate verification (i.e., matching programs) using information extracted (see above) from the benefit system for comparison against benefit programs administered by other agencies when legally permitted. | Source: JFMIPSR-01-01,pg39,40; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_039 |
| Reporting | 16.03.040 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by facilitating the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_040 |
| Reporting | 16.03.041 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the access to benefit information process by providing for easy access to historical files for comparative, analytical, and trend information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_041 |
| Reporting | 16.03.042 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system should support the access to benefit information process by providing for self-service claimant initiated Web browser requests pertaining to account specific matters. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Reporting_042 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 16.03.043 | | The system must provide the functionality to display gains and losses from changes in long-term assumptions used to measure liabilities for federal civilian and military employee pensions, other retirement benefits (ORB), and other postemployment benefits (OPEB), including veterans' compensation, as a separate line item or line items on the statement of net costs. | Source: SFFAS33,20; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_043 |
| Reporting | 16.03.044 | | The system must have the functionality to allow component entities that report pension, other retirement benefits (ORB), or other postemployment benefits (OPEB) liabilities to display a discrete line item for gains and losses from changes in assumptions on its statement of net cost when the conditions in Paragraph 19-20 in SFFAS 33 (dated October 14, 2008) are met. Component entities reporting only the normal or service cost should not display such gains and losses. | Source: SFFAS33,21; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_044 |
| Reporting | 16.03.045 | | The system must have the functionality to allow component entities to disclose in notes to the financial statements a reconciliation of beginning and ending pension, other retirement benefits (ORB), and other postemployment benefits (OPEB) liability balances. | Source: SFFAS33,22; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_045 |

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| Reporting | 16.03.046 | | The system must have the functionality to provide all material components of pension, other retirement benefits (ORB), or other postemployment benefits (OPEB) expense in the reconciliation consistent with the components identified in the table at SFFAS 33, Paragraph 22 (dated October 14, 2008). The line item for actuarial gains and losses should be broken out into the sub-components from experience and from assumptions changes. Significant pension, ORB, and OPEB programs should be presented individually in a separate column along with an all other column, if applicable, and a total column for each line item. | Source: SFFAS33,23; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_046 |
| Reporting | 16.03.047 | | The system must have the functionality to allow component entities that report pension, other retirement benefits (ORB), or other postemployment benefits (OPEB) liabilities to disclose the information required in Paragraph 22 of SFFAS 33 (dated October 14, 2008). Component entities reporting only the normal or service cost should not disclose the information required in Paragraph 22. | Source: SFFAS33,24; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_047 |

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| Reporting | 16.03.048 | | The system must have the functionality to allow component entities holding non-Treasury securities as assets to fund their pension, other retirement benefits (ORB), or other postemployment benefits (OPEB) programs to disclose the rates of return, specific maturities, and allocation by type (stocks, bonds, etc.) of such assets. | Source: SFFAS33,25; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_048 |
| Reporting | 16.03.049 | | The system must have the functionality to allow the government-wide entity to display gains and losses from changes in assumptions as a separate line item or line items on the statement of net cost after a subtotal for all other costs and before total cost. | Source: SFFAS33,26; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_049 |
| Reporting | 16.03.050 | | The system must have the functionality to allow the government-wide entity to disclose in the notes to the financial statements a reconciliation consistent with information required in paragraph 22 of SFFAS 33 (dated October 14, 2008) for pension, other retirement benefits (ORB) or other postemployment benefits (OPEB) liabilities. | Source: SFFAS33,27; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_050 |

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| Reporting | 16.03.051 | | The system must have the functionality to allow the discount rates as of the reporting date for present value measurements of pension, other retirement benefits (ORB) and other postemployment benefits (OPEB) liabilities to be based on interest rates on marketable Treasury securities with maturities consistent with the cash flows being discounted. The discount rates should be matched with the expected timing of the associated expected cash flow. Thus, cash flows projected in each period should have a discount rate associated with them. However, one discount rate may be used for all projected future cash flows if the resulting present value is not materially different than the resulting present value using multiple rates. A change to or from multiple rates from or to a single rate should be disclosed. | Source: SFFAS33,28; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_051 |
| Reporting | 16.03.052 | | The system must provide the functionality to allow the discount rates as of the reporting date to reflect average historical rates on marketable Treasury securities. | Source: SFFAS33,29; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_052 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 16.03.053 | | The system must provide the functionality to allow for a minimum of five historical rates as of the reporting date to be used for each maturity in developing average historical Treasury rates. The historical rates used to calculate the average should be sequential (e.g. 2003-2007). | Source: SFFAS33,30; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_053 |
| Reporting | 16.03.054 | | The system must have the functionality to verify that the numbers of historical rates used in the calculation of the average are consistent from period to period. The entity's accounting policy disclosures should include its policy regarding consistency from one reporting period to the next. | Source: SFFAS33,31; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_054 |
| Reporting | 16.03.055 | | The system must have the functionality to allow a user to interpolate or extrapolate interest rates from historical Treasury rates when Treasury securities are not available or the cash flows that are projected to occur in future years are expected beyond the maturities at which Treasury securities are available. | Source: SFFAS33,32; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_055 |

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| Reporting | 16.03.056 | | The system must be able to measure estimates of pension, other retirement benefits (ORB), and other postemployment benefits (OPEB) liability and expense in general purpose federal financial reports as of the end of the fiscal year (or other reporting period if applicable). The system should allow measurements based on an actuarial valuation to be performed as of an earlier date during the fiscal year, including the beginning of the year, with adjustments for the effects of changes during the year in major factors such as the pay raise and cost of living adjustment. | Source: SFFAS33,33; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_056 |
| Reporting | 16.03.057 | | The system must have the functionality to allow the valuation date in the full actuarial valuation utilized by the entity to be consistently followed from year to year. | Source: SFFAS33,34; Source Date: 10/1/2008 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Benefits_Reporting_057 |
| Quality Assurance and Maintenance | 16.04.001 | | The benefit system must provide capabilities to select benefit claims based on agency program evaluation criteria (such as attainment of certain dollar thresholds - cumulative and per payment, excessive length of benefit payment life) for subsequent review. | Source: JFMIPSR-01-01,pg37; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_001 |

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| Quality Assurance and Maintenance | 16.04.002 | | The benefit system must provide the ability to monitor and update a claimant's master records to reflect changes in circumstances affecting a claimant's eligibility or the amount of payment. | Source: JFMIPSR-01-01,pg37; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_002 |
| Quality Assurance and Maintenance | 16.04.003 | | The benefit system must provide capabilities to capture claimant (or relative) reported matters such as: a) death; b) change in amount of earned/unearned income; c) change of residence; d) marriage, divorce, or separation; e) absence from the U.S.; f) change in disability condition; g) eligibility for other benefits; h) changes in net worth/resources of claimant; i) change in school attendance; j) change in composition of household; k) change in citizenship or alien status. | Source: JFMIPSR-01-01,pg37,38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_003 |
| Quality Assurance and Maintenance | 16.04.004 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must provide for the recording of notes or comments by customer service representatives and associate with the claimant's master record, and maintain a history of notes taken. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_004 |
| Quality Assurance and Maintenance | 16.04.005 | | The benefit system must provide capabilities to record the method used to independently verify the death of a claimant before terminating benefits (phone contact, signature verification, or personal contact with next of kin). | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_005 |

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| Quality Assurance and Maintenance | 16.04.006 | | The benefit system must provide the ability to maintain a schedule of continuing disability reviews (when applicable) at the individual claim holder level, and maintain the status of the schedule within the claimant's master record. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_006 |
| Quality Assurance and Maintenance | 16.04.007 | | The benefit system must provide capabilities to track the status of appeal proceedings when a change is made affecting a current claimant's level of benefits. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_007 |
| Quality Assurance and Maintenance | 16.04.008 | | The benefit system must provide features to record termination of benefit payment including: a) event/reason for termination (e.g., death, increase in income) b) date of event (thus effective date of benefit cessation). | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_008 |
| Quality Assurance and Maintenance | 16.04.009 | | The benefit system must provide features to determine if benefits are commensurate with claimant's gender. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_009 |
| Quality Assurance and Maintenance | 16.04.010 | | The benefit system must have the ability to select benefit payment calculations based on statistical sampling techniques for the purpose of verifying calculations. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_010 |
| Quality Assurance and Maintenance | 16.04.011 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system should provide the ability to generate a random sample of claimants to periodically survey regarding their satisfaction with the agency's benefit payment claims process (from initial contact with agency to receipt of benefit payment). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_011 |

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| Quality Assurance and Maintenance | 16.04.012 | | The benefit system must allow users to suspend payment to claimants, when fraud is suspected, or death has been reported but not yet verified by an authoritative source (e.g., Social Security Administration (SSA)). | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_012 |
| Quality Assurance and Maintenance | 16.04.013 | | The benefit system must support the benefit offset process by providing ability to report overdue receivables with associated SSN or TIN data to Treasury for possible offset. | Source: JFMIPSR-01-01,pg29; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_013 |
| Quality Assurance and Maintenance | 16.04.014 | | The benefit system must allow users to cancel a previously recorded suspected death on a claimant, and place the claimant back in a payment status if appropriate. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_014 |
| Quality Assurance and Maintenance | 16.04.015 | | The benefit system must support the benefit payee information maintenance process by maintaining payee information that includes data to support obligation, accounts payable, and disbursement processes. | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_015 |
| Quality Assurance and Maintenance | 16.04.016 | | The benefit system must support the benefit payee information maintenance process by supporting payments made to parties that act as an agent for the payee without changing permanent claimant information that is maintained in the claimant's master record such as the claimant’s name, address or financial institution. | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_016 |

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| Quality Assurance and Maintenance | 16.04.017 | | The benefit system must support the benefit payee information maintenance process by allowing the user to capture the current tax status, number of exemptions, and other information requested on applicable IRS withholding forms (i.e., W-4P, W-4S, and W-4V). | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_017 |
| Quality Assurance and Maintenance | 16.04.018 | | The benefit system must support the benefit payee information maintenance process by maintaining detailed information for each payee to comply with IRS reporting requirements. In cases where payments are made to third parties who are serving in a fiduciary capacity, maintain 1099 information for the principal party rather than the agent. | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_018 |
| Quality Assurance and Maintenance | 16.04.019 | | The benefit system must support the benefit payee information maintenance process by providing the capability to automatically update payee records to reflect automated clearing house (ACH) or electronic funds transfer (EFT) related changes. | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_019 |
| Quality Assurance and Maintenance | 16.04.020 | | The benefit system must support the benefit payee information maintenance process by providing search capability for payee information (e.g., payee name). | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_020 |

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| Quality Assurance and Maintenance | 16.04.021 | | The benefit system must support the benefit payee information maintenance process by producing payee listings based on agency-defined criteria, (e.g., payee name and SSN.) | Source: JFMIPSR-01-01,pg19; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_021 |
| Quality Assurance and Maintenance | 16.04.022 | | The benefit system must support the benefits payee maintenance process by maintaining as part of the claimant's master record a complete history, of all financial transactions executed for each payee receiving benefits under the claim holder's master record. This includes payments, and collections, waivers , or offsets resulting from overpayments. | Source: JFMIPSR-01-01,pg20; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_022 |
| Quality Assurance and Maintenance | 16.04.023 | | The benefit system must support the benefit payee maintenance process by making the financial transaction history data of the most recent 18 months available for online query and review for all active payees. | Source: JFMIPSR-01-01,pg20; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_023 |
| Quality Assurance and Maintenance | 16.04.024 | | The benefit system must support the benefit payee information maintenance process by maintaining deposit account information on at least two financial institutions for a single payee. | Source: JFMIPSR-01-01,pg20; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_024 |
| Quality Assurance and Maintenance | 16.04.025 | | The benefit system must support the benefit funds availability editing process by allowing for recording of funding transactions including recording internal allocations or allotments from within the agency. | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_025 |

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| Quality Assurance and Maintenance | 16.04.026 | | The benefit system must support the benefit funds availability editing process by including adequate controls to prevent the recording of obligations or expenditure transactions that exceed available balances. The system must also support recording obligations or expenditures that exceed available balances based on proper management approval (i.e., provide the capabilities and controls for authorized users to override funds availability edits). | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_026 |
| Quality Assurance and Maintenance | 16.04.027 | | The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds availability edit. | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_027 |
| Quality Assurance and Maintenance | 16.04.028 | | The benefit system must support the benefit funds availability editing process by recording the financial impact of all transactions that affect the availability of funds, such as commitments, obligations, expenditures and the establishment of, and collections against recovery receivables. | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_028 |

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| Quality Assurance and Maintenance | 16.04.029 | | The benefit system must support the benefit funds availability editing process by automatically updating all appropriate budgetary tables and ledger account balances (when applicable) to ensure that the system always maintains and reports the current status of funds for all open accounting periods. | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_029 |
| Quality Assurance and Maintenance | 16.04.030 | | The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund. | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_030 |
| Quality Assurance and Maintenance | 16.04.031 | | The benefit system must support the benefit funds availability editing process by providing the ability to produce an on-line status of funds report down to the lowest level of the organizational structure. The report should include: amounts available/allotted, open commitments, open obligations, expenditures, and balance available. | Source: JFMIPSR-01-01,pg21; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_031 |
| Quality Assurance and Maintenance | 16.04.032 | | The benefit system must support the benefit commitment process by allowing commitment transactions to be entered on-line and from multiple locations. | Source: JFMIPSR-01-01,pg21,22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_032 |

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| Quality Assurance and Maintenance | 16.04.033 | | The benefit system must support the benefit commitment process by maintaining information related to each commitment transaction. At a minimum, the system should capture accounting classification elements, and estimated amounts. | Source: JFMIPSR-01-01,pg21,22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_033 |
| Quality Assurance and Maintenance | 16.04.034 | | The benefit system must support the benefit commitment process by providing for modifications to commitment transactions, including ones that change the dollar amount or the accounting classification elements cited. | Source: JFMIPSR-01-01,pg21,22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_034 |
| Quality Assurance and Maintenance | 16.04.035 | | The benefit system must support the benefit commitment process by allowing for commitment transactions to be future-dated, stored, and posted at the appropriate date. | Source: JFMIPSR-01-01,pg21,22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_035 |
| Quality Assurance and Maintenance | 16.04.036 | | The benefit system must support the benefit commitment process by closing open commitments under the following circumstances: (1) by the system upon issuance of an obligating document, (2) by an authorized user, and (3) as part of the year-end closing if the commitment is in an annual appropriation or in the last year of a multi-year appropriation. | Source: JFMIPSR-01-01,pg21,22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_036 |
| Quality Assurance and Maintenance | 16.04.037 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system should support the benefit commitment process by providing the capability to support commitment accounting based on agency needs. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_037 |

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| Quality Assurance and Maintenance | 16.04.038 | | The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations based on obligating documents and liquidate, at the user's request, the related commitments, either partially or fully. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_038 |
| Quality Assurance and Maintenance | 16.04.039 | | The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations for which there is no related commitment. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_039 |
| Quality Assurance and Maintenance | 16.04.040 | | The benefit system must support the benefit obligation and expenditure activity by maintaining information related to each obligation document, including amendments. At a minimum, the system must capture the obligating document number and type; and other identification, including benefit payee Social Security Number (SSN) or Taxpayer Identification Number (TIN), accounting classification elements as appropriate; referenced commitment (if applicable); and dollar amounts. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_040 |
| Quality Assurance and Maintenance | 16.04.041 | | The benefit system must support the benefit obligation and expenditure activity by allowing obligation documents to be entered on-line and from multiple locations. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_041 |

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| Quality Assurance and Maintenance | 16.04.042 | | The benefit system must support the benefit obligation and expenditure activity by allowing authorized modifications and cancellations of posted obligation documents. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_042 |
| Quality Assurance and Maintenance | 16.04.043 | | The benefit system must support the benefit obligation and expenditure activity by providing on-line access to all unliquidated obligations by selection criteria, (e.g., document number.) | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_043 |
| Quality Assurance and Maintenance | 16.04.044 | | The benefit system must support the benefit obligation and expenditure activity by maintaining an on-line history file of closed-out documents for a user-defined period of time. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_044 |
| Quality Assurance and Maintenance | 16.04.045 | | The benefit system must support the benefit obligation and expenditure activity by closing open obligating documents to accommodate both of the following circumstances: (1) automatically when reclassifying an unliquidated obligation to an expenditure, or (2) by an authorized user. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_045 |
| Quality Assurance and Maintenance | 16.04.046 | | The benefit system must support the benefit obligation and expenditure activity by allowing multiple commitments to be combined into one obligation or expenditure document and one commitment document to be split into various obligating or expenditure documents. | Source: JFMIPSR-01-01,pg22; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_046 |

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| Quality Assurance and Maintenance | 16.04.047 | | The benefit system must support the benefit payment confirmation and follow-up process by maintaining history of every payment by the benefits system, including authorizing document number, payment schedule number, payment date, payment address, and TAFS charged. | Source: JFMIPSR-01-01,pg25; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_047 |
| Quality Assurance and Maintenance | 16.04.048 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to claimant and payment information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_048 |
| Quality Assurance and Maintenance | 16.04.049 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to open documents based on agency selection criteria (e.g., SSN). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_049 |
| Quality Assurance and Maintenance | 16.04.050 | | The benefit system must support the benefit payment confirmation and follow-up process by producing IRS 1099s in IRS acceptable form (hard copy or magnetic tape) when required by IRS regulations (e.g., miscellaneous payments to individuals over $600). | Source: JFMIPSR-01-01,pg25; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_050 |
| Quality Assurance and Maintenance | 16.04.051 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit recovery receivable servicing process by maintaining detailed information by account (i.e., individual) sufficient to provide audit trails and to support billing and research activities. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_051 |

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| Quality Assurance and Maintenance | 16.04.052 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit recovery receivable servicing process by providing on-line query capability to receivable and account information. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_052 |
| Quality Assurance and Maintenance | 16.04.053 | | The benefit system must support the benefit recovery receivable servicing process by providing information, on a summary basis and on individual receivables, on the age of receivables to allow for management and prioritization of collection activities. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_053 |
| Quality Assurance and Maintenance | 16.04.054 | | The benefit system must support the benefit recovery receivable servicing process by maintaining data for receivables referred to other Federal agencies and or outside organizations for collections. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_054 |
| Quality Assurance and Maintenance | 16.04.055 | | The benefit system must support the benefit recovery receivable servicing process by automatically initiating transactions to record the write-off of delinquent or uncollectible receivables (including interest, penalties, and administrative charges) based on user defined criteria, and maintain data to monitor closed accounts. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_055 |
| Quality Assurance and Maintenance | 16.04.056 | | The benefit system must support the benefit recovery receivable servicing process by producing dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_056 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Quality Assurance and Maintenance | 16.04.057 | | The benefit system must support the benefit recovery receivable servicing process by providing authorized users with the ability to customize the dunning process parameters and dunning letter text. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_057 |
| Quality Assurance and Maintenance | 16.04.058 | | The benefit system must support the benefit recovery receivable servicing process by maintaining information needed to support reporting required by IRS. | Source: JFMIPSR-01-01,pg27; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_058 |
| Quality Assurance and Maintenance | 16.04.059 | | The benefit system must support the benefit recovery receivable servicing process by maintaining a history of billings and receipts for each receivable and account in accordance with agency requirements. | Source: JFMIPSR-01-01,pg28; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_059 |
| Quality Assurance and Maintenance | 16.04.060 | | The benefit system must support the benefit recovery receivable servicing process by providing for re-establishment of a receivable for checks returned due to insufficient funds. | Source: JFMIPSR-01-01,pg28; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_060 |
| Quality Assurance and Maintenance | 16.04.061 | | The benefit system must support the benefit collection process by providing the capability to display all active receivable accounts of record for the relative to the claimant in connection with recording deposits if a claimant's master record is located. | Source: JFMIPSR-01-01,pg28; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_061 |

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| Quality Assurance and Maintenance | 16.04.062 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit collection process by capturing whether the receivable has been petitioned and or discharged in connection with bankruptcy proceedings to facilitate compliance collection restrictions pertaining to such debts.** | Source: DoDFMRVol8,Ch8,Sub0811; Source Date: 9/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Benefits_Quality_Assurance_And_Maintenance_062 |
| Quality Assurance and Maintenance | 16.04.063 | | The benefit system must support the benefit account definition process by providing the capability to create additional sub-accounts to the general ledger for agency specific tracking and control. | Source: JFMIPSR-01-01,pg31; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_063 |
| Quality Assurance and Maintenance | 16.04.064 | | The benefit system must support the benefit transaction definition and processing activities by using standard transactions to record accounting events and to control the related updating of other information maintained in the system, such as values in tables (e.g., available funding). | Source: JFMIPSR-01-01,pg31; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_064 |
| Quality Assurance and Maintenance | 16.04.065 | | The benefit system must support the benefit transaction definition and processing activities by performing integrity checks on batches received via interfaces. | Source: JFMIPSR-01-01,pg31; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_065 |

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| Quality Assurance and Maintenance | 16.04.066 | | The benefit system must support the benefit transaction definition and processing activities by providing control over the correction and reprocessing of all erroneous transactions through the use of error file(s) and or suspense accounts. Erroneous transactions must be maintained and tracked until either corrected or posted or deleted at the specific request of an authorized user. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_066 |
| Quality Assurance and Maintenance | 16.04.067 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit transaction definition and processing activities by supporting management controls to ensure that transactions are processed in accordance with Government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_067 |
| Quality Assurance and Maintenance | 16.04.068 | | The benefit system must support the benefit transaction definition and processing activities by providing transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_068 |
| Quality Assurance and Maintenance | 16.04.069 | | The benefit system must support the benefit transaction definition and processing activities by providing controls to prevent the creation of duplicate transactions. | Source: JFMIPSR-01-01,pg32; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_069 |

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| Quality Assurance and Maintenance | 16.04.070 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system should support the benefit audit trails process by providing audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system. Provide transaction details to support account balances. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_070 |
| Quality Assurance and Maintenance | 16.04.071 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit audit trails process by providing audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_071 |
| Quality Assurance and Maintenance | 16.04.072 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit audit trails process by providing audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_072 |
| Quality Assurance and Maintenance | 16.04.074 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit audit trails process by providing audit trails that identify document input, change, approval, and deletions by originator. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_073 |
| Quality Assurance and Maintenance | 16.04.075 | | The benefit system must support the benefit audit trails process by providing the capability to record the user ID, date, and time updated for each transaction affecting the general and subsidiary ledger accounts. | Source: JFMIPSR-01-01,pg32,33; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_074 |

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| Quality Assurance and Maintenance | 16.04.076 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must provide for back up and recovery of the system per relevant Office of Management and Budget (OMB) Circulars. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_075 |
| Quality Assurance and Maintenance | 16.04.077 | | The benefit system must maintain the present interest rate per the Department of the Treasury. | Source: JFMIPSR-01-01,pg46; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_076 |
| Quality Assurance and Maintenance | 16.04.078 | | The benefit system must maintain the daily exchange rate for relevant currencies. | Source: JFMIPSR-01-01,pg47; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Quality_Assurance_And_Maintenance_077 |
| Payment Warehousing | 16.05.001 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit payment warehousing process by having the ability to determine whether the benefit payment is a non-recurring payment.** | Source: DoDFMRVol8,Ch1,Sub0103; Source Date: 5/1/2013 | 2.2.2.3_Making Payments_DO | Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM. | Benefits_Payment_Warehousing_001 |
| Payment Warehousing | 16.05.002 | | The benefit system must support the benefit payment warehousing process by automatically determining the due date and amount of benefit payments. | Source: JFMIPSR-01-01,pg20; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Payment_Warehousing_002 |
| Payment Warehousing | 16.05.003 | | The benefit system must support the benefit payment warehousing process by reestablishing payables for voided checks, or EFTs that were not successful and allowing for reversing the accounting transaction leading to the disbursement and reestablishment of a payable, as appropriate. | Source: JFMIPSR-01-01,pg20; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Payment_Warehousing_003 |

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| Payment Warehousing | 16.05.004 | | The benefit system must support the benefit payment warehousing process by allowing anticipated obligation or expenditure transactions so that documents may be entered early, stored, and posted at the appropriate date. The benefit system must also subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, permit the user to delete the transaction without posting it. | Source: JFMIPSR-01-01,pg20; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Payment_Warehousing_004 |
| Interface Requirements | 16.06.001 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system should support the benefit internal reporting process by providing the capability for a two-way interface with the core system for purposes of funds control and funds availability verification. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Interface_Requirements_001 |
| Interface Requirements | 16.06.002 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit external interface function by providing capabilities allowing interface with central agency financial systems such as Department of the Treasury FMS and Internal Revenue Service (IRS) Systems, Office of Management and Budget (OMB), and Office of Personnel Management (OPM) systems according to the standards established by these oversight and regulatory agencies.** | Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Benefits_Interface_Requirements_002 |

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| Interface Requirements | 16.06.003 | | The benefit system must support the benefit external interface function by receiving information from Social Security Administration (SSA) records to verify applicant's name, SSN, and income information, when legally permitted. | Source: JFMIPSR-01-01,pg37; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Interface_Requirements_003 |
| Interface Requirements | 16.06.004 | | The benefit system must support the benefit external interface function by providing features to verify applicant's income against Civil Service Annuity, Military Retirement, and IRS earnings records, when legally permitted. | Source: JFMIPSR-01-01,pg37; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Interface_Requirements_004 |

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| Interface Requirements | 16.06.005 | | The benefit system must allow an interface with central agency financial systems for example, systems that interface with the Department of the Treasury must include the capability to: a) receive and read the deposit reconciliation file from Treasury, and to produce a report of the matched data and differences; b) produce a file of all hold check transactions as they are created, and to periodically transmit the hold check file to Treasury; c) produce and transfer a file of changes to EFT payments previously forwarded to Treasury for release; d) produce and transfer a file of changes to be made to the Home Address file in Treasury; e) receive and process the data on the returned check file sent by Treasury's Recertification system, including generating returned check transactions and updating account data; and f) receive and automatically process an ACH update file (containing changes to EFT information) from Treasury or other sources on a recurring basis. | Source: JFMIPSR-01-01,pg37; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Interface_Requirements_005 |

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| Security/Internal Controls | 16.07.001 | | The benefit system must adhere to the applicable final 'Electronic and Information Technology Accessibility Standards' issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998. | Source: JFMIPSR-01-01,pg38; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_001 |
| Security/Internal Controls | 16.07.002 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit security and internal controls activities by providing flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_002 |
| Security/Internal Controls | 16.07.003 | | The benefit system must support the benefit security and internal controls activities by providing the capability to define access to specific functions by named user, class of user, and position. | Source: JFMIPSR-01-01,pg39; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_003 |
| Security/Internal Controls | 16.07.004 | | The benefit system must support the benefit security and internal controls activities by providing for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc. | Source: JFMIPSR-01-01,pg39; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_004 |

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| Security/Internal Controls | 16.07.005 | | The benefit system must support the benefit security and internal controls activities by providing the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report. | Source: JFMIPSR-01-01,pg39; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_005 |
| Security/Internal Controls | 16.07.006 | | The benefit system must support the benefit security and internal controls activities by establishing the appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained. | Source: JFMIPSR-01-01,pg39; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_006 |
| Security/Internal Controls | 16.07.007 | D - Authoritative Source/Reference Deleted | DELETED: The benefit system must support the benefit security and internal controls activities by providing a mechanism to monitor changes to software coding and the responsible individual (authorized user). | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_007 |
| Security/Internal Controls | 16.07.008 | | The benefit system must support the access to benefit information process by complying with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. 552A) as amended. | Source: JFMIPSR-01-01,pg39,40; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Benefits_Security_Internal_Controls_008 |

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| Archiving/Purging | 16.08.001 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit archiving and purging process by providing an automated means for permanently storing electronic data.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Benefits_Archiving_And_Purging_001 |
| Archiving/Purging | 16.08.002 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit archiving and purging process by archiving transactions and related information needed for audit trails in a format accessible by audit software.** | Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Benefits_Archiving_And_Purging_002 |
| Archiving/Purging | 16.08.003 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit archiving and purging process by providing the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must include the capability to establish and maintain user defined archival criteria.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Benefits_Archiving_And_Purging_003 |

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| Archiving/Purging | 16.08.004 | C - Authoritative Source/Reference Updated | **The benefit system must support the benefit archiving and purging process by retaining system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), U.S. Government Accountability Office, and others.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Benefits_Archiving_And_Purging_004 |
| Archiving/Purging | 16.08.005 | C - Authoritative Source/Reference Updated | **The benefit system must prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.** | Source: DoDFMRVol8,Ch3,Sub0301; Source Date: 4/1/2013 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Benefits_Archiving_And_Purging_005 |
| Systems Used to Administer Means Testing Programs | 16.09.001 | | The benefit system must capture claimant wages, salaries, and other income that is considered in determining eligibility and or benefit amounts if the system is used in administering means tested programs. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Means_Testing_Program_Administration_Systems_001 |
| Systems Used to Administer Means Testing Programs | 16.09.002 | | The benefit system must capture types and amounts of assets owned by the claimant, which are considered in determining eligibility and or benefit amounts, if the system is used in administering means tested programs. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Means_Testing_Program_Administration_Systems_002 |

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| Systems Used to Administer Means Testing Programs | 16.09.003 | | The benefit system must capture gender of claimant (to facilitate verifying claimant's identity). | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Means_Testing_Program_Administration_Systems_003 |
| Federally Administered Retirement Systems | 16.10.001 | | The benefit system must capture the effective date of retirement if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_001 |
| Federally Administered Retirement Systems | 16.10.002 | | The benefit system must capture claim holder and or claimant dependency information (e.g., children, parents) if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_002 |
| Federally Administered Retirement Systems | 16.10.003 | | The benefit system must capture dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits) if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_003 |
| Federally Administered Retirement Systems | 16.10.004 | | The benefit system must capture historical earnings data (e.g., previous annual wages and salary) of the claim holder that used required for determining eligibility or the amount of benefit if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_004 |
| Federally Administered Retirement Systems | 16.10.005 | | The benefit system must capture total participant and employer contributions to the retirement plan made on behalf of the participant if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg43; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_005 |

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| Federally Administered Retirement Systems | 16.10.006 | | The benefit system must capture current balance of vested employee and employer contributions if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_006 |
| Federally Administered Retirement Systems | 16.10.007 | | The benefit system must capture other names under which the claim holder has used (such as maiden name) if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_007 |
| Federally Administered Retirement Systems | 16.10.008 | | The benefit system must capture phone number of claimant if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_008 |
| Federally Administered Retirement Systems | 16.10.009 | | The benefit system must capture other unique identifying numbers if the system is a Federally administered retirement system. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federally_Administered_Retirement_Systems_009 |
| Federal Employment Related Retirement System | 16.11.001 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the date of final separation. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_001 |
| Federal Employment Related Retirement System | 16.11.002 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the lump sum (refund of contributions) distributions versus annuity distributions. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_002 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Federal Employment Related Retirement System | 16.11.003 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the annuity selection (e.g., self-only, self and reduced survivor, self and maximum survivor). | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_003 |
| Federal Employment Related Retirement System | 16.11.004 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the spouse's name, date of birth, social security number and date of marriage when applicable. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_004 |
| Federal Employment Related Retirement System | 16.11.005 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the present marital status. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_005 |
| Federal Employment Related Retirement System | 16.11.006 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the name, date of birth, social security number and dates of marriage and divorce of former spouses who have a court ordered annuity. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_006 |
| Federal Employment Related Retirement System | 16.11.007 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the percentage or dollar amount of court ordered former spouse annuity. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_007 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Federal Employment Related Retirement System | 16.11.008 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the highest pay scale (grade) level or amount of highest salary and related dates. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_008 |
| Federal Employment Related Retirement System | 16.11.009 | | The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the voluntary separation monetary incentive. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_009 |
| Federal Employment Related Retirement System | 16.11.010 | | The benefit system must round down to the nearest whole dollar when computing the initial gross pay amount and any subsequent adjustments. The benefit system must make subsequent adjustments from the rounded down number. | Source: DoDFMRVol7B,Ch3, Sub0301; Source Date: 3/1/2013 | Requirement Not Covered by TFM Guidance | | Federal_Employment_Related_Retirement_Systems_010 |
| Disability Benefits | 16.12.001 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the type of disability or disability code. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_001 |
| Disability Benefits | 16.12.002 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the date of disability onset or injury. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_002 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Disability Benefits | 16.12.003 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the degree of impairment or diagnosis. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_003 |
| Disability Benefits | 16.12.004 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the name of examining physician. | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_004 |
| Disability Benefits | 16.12.005 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant's physical location where injury occurred (i.e., at work, home, etc.). | Source: JFMIPSR-01-01,pg44; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_005 |
| Disability Benefits | 16.12.006 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing whether disability was caused by employment or related to military service. | Source: JFMIPSR-01-01,pg45; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_006 |
| Disability Benefits | 16.12.007 | | The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant or dependent(s)' student status (e.g., fulltime, yes or no). | Source: JFMIPSR-01-01,pg45; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Disability_Benefits_007 |

| PERSONNEL BENEFITS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 16 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Death Benefits | 16.13.001 | | To support the Application Information Store data requirements relative to systems used in administering death benefit programs, the benefit system must capture: a) Claimant's relation to claim holder; b Dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits); c) Claimant dependency information, when such affects the benefit amount; d) Date married, when applicable; e) Date divorced when applicable; f) Date of claim holder death. | Source: JFMIPSR-01-01,pg45; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Death_Benefits_001 |
| Survivor Programs | 16.14.003 | | The benefit system must support the benefit applications information data store for systems used in administering survivor benefit programs by capturing: a) Claimant's relation to claim holder; b) Dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits); c) Claim holder or claimant dependency information (e.g. children, parents); d) Date married, when applicable (i.e., claimant is former spouse); e) Date divorced, when applicable (i.e., claimant is former spouse); f) Date of claim holder death; g) Student status (e.g., fulltime, yes or no). | Source: JFMIPSR-01-01,pg45; Source Date: 9/1/2001 | Requirement Not Covered by TFM Guidance | | Survivor_Programs_003 |

## ACRONYMS

| | |
|---|---|
| ACH | Automated Clearing House |
| AGC | Agency Locator Code |
| CDO | Chief Disbursing Officer |
| DCA | Debt Collection Act |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| EFT | Electronic Funds Transfer |
| FASAB | Federal Accounting Standards Advisory Board |
| FFMIA | Federal Financial Management Improvement Act |
| FMS | Financial Management Service |
| IRS | Internal Revenue Service |
| NARA | National Archives and Records Administration |
| OMB | Office of Management and Budget |
| OPEB | Other Post-Employment Benefits |
| ORB | Other Retirement Benefits |
| SFFAS | Statement of Federal Financial Accounting Standards |
| SGL | Standard General Ledger |
| SR | System Requirements |
| SSA | Social Security Administration |
| SSN | Social Security Number |
| TAFS | Treasury Appropriation Fund Symbol |
| TIN | Taxpayer Identification Number |
| TOP | Treasury Offset Program |
| USSGL | United States Standard General Ledger |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 17, Disbursing

August 2014

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 17 - Disbursing | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **17.06.015** | **C - Authoritative Source/Reference Updated** | |
| **17.11.004** | **C - Authoritative Source/Reference Updated** | |
| **17.11.019** | **C - Verbiage Edited for Clarity** | |
| **17.14.007** | **C - Authoritative Source/Reference Updated** | |
| **17.14.008** | **C - Authoritative Source/Reference Updated** | |
| **17.14.011** | **C - Verbiage Edited for Clarity** | **Rewritten to remove the word "validated"** |
| **17.14.033** | **D - Duplicate Requirement Deleted** | **The functionality is covered by the requirement 17.14.037** |
| **17.14.037** | **C - Authoritative Source/Reference Updated** | |
| **17.14.038** | **C - Authoritative Source/Reference Updated** | **Requirement is rewritten to exclude lower level details.** |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 17, Disbursing

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 17, Disbursing**

1. PURPOSE

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

b. The Blue Book establishes a base line for the DoD FM system requirements (further "system requirements"). It serves as a "roadmap" of system requirements grouped into major financial management functional areas and referenced to authoritative sources of their origins. The Blue Book is designed to assist FM system managers 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 the requirements contained in this volume and other volumes of the DFAS 7900.4-M shall enable DoD military components and agencies to meet Federal mandates and shall help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the systems requirements for program managers' use in developing Disbursing functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to Disbursing systems and modules operated and maintained by DoD.

3. POLICY:

a. This Volume was created in support of DoD efforts to comply with mandates and provisions of Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996. The FFMIA provides the basis for the development and implementation of financial systems (to include mixed systems) that provide reliable financial management information. The intent of this Act is to provide standard guidance for Federal Agencies to follow in developing

usable systems that support federal manager responsibilities to:

1. Provide reliable and timely financial information for managing current operations, Prepare financial statements and other required financial and budget reports, and

2. Account for their assets reliably, in order to protect them from loss, misappropriation, or destruction

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

Procedures are presented in this Volume of DFAS 7900.4-M as appropriate.

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# DISBURSING INTRODUCTION

1. A Federal agency's Disbursing systems must be designed and implemented to:

a. Operate in accordance with laws, regulations, and judicial decisions;
b. Completely, accurately and promptly make disbursements;
c. Completely, accurately and promptly generate disbursing records and transactions;
d. Provide timely access to complete, correct and accurate information to those within and outside of the agency who require the information;
e. Interact timely and properly with core financial system; and
f. Provide adequate internal controls to ensure that the disbursing system(s) is operating as intended.

2. Each federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Within the DoD architecture, various systems perform functions relating to payments. For example, fund control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Electronic Commerce | 17.06.011 | | The system shall provide the capability to transmit payments or payroll files to the FRB by the electronic file transmission. | Source: DoDFMRVol5,Ch24,Sub2401; Source Date: 3/1/2012Source: Greenbook,Ch2; Source Date: 5/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_005 |
| Electronic Commerce | 17.06.012 | | The system shall provide the capability to process and account for transactions associated with the EZPay Stored Value Cards. For such transactions, the system shall generate and populate the Stored Value Card Inventory and Issuance Log and/or allow an authorized user manually to populate required data or information. This log shall be used to maintain an inventory of card stock on hand and to control the release of cards to the issuing section or individual. | Source: DoDFMRVol5,Ch17,Sub1703; Source Date: 3/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_006 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Electronic Commerce | 17.06.014 | | The system shall provide the capability to process Retirement and Insurance Transfer System (RITS) transactions. RITS is a component of the Intra-Governmental Payment and Collection system (IPAC). | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012Source: TFMVol1,Pt6,Ch4000, Sec4015; Source Date: 10/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_008 |
| Electronic Commerce | 17.06.015 | C - Authoritative Source/Reference Updated | **The system shall provide an automated functionality to send/receive financial transactions, data, information and reports to/from the Intra-Governmental Payment and Collection system (IPAC).** | Source: TFMVol1,Pt6,Ch4000; Source Date: 10/1/2011Source: TFMVol1,Pt6,Ch8500, Sec8530; Source Date: 3/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_009 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Electronic Commerce | 17.06.016 | | The system shall provide the capability to automatically issue a unique Intra-Governmental Payment and Collection (IPAC) Document Reference Number (DRN) to each IPAC transaction included into IPAC bulk files. DRN is the equivalent of a U.S. Treasury check number. The system shall have controls preventing transactions from having the same DRN. | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012Source: TFMVol1,Pt6,Ch4000, Sec4020; Source Date: 10/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_010 |
| Electronic Commerce | 17.06.017 | | The system shall provide the capability to process and account for the following types of the Intra-Governmental Payment and Collection system (IPAC) transactions: Payment, Collection, Adjustment and Zero Dollar. | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012Source: TFMVol1,Pt6,Ch4000, Sec4030; Source Date: 10/1/2011Source: TFMVol1,Pt6,Ch4000, Sec4020; Source Date: 10/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_011 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Electronic Commerce | 17.06.018 | | The system shall have edits to allow processing from a certified ready to pay file only the Intra-Governmental Payment and Collection system (IPAC) transactions containing all data elements mandated by Treasury's Financial Management Service. The system shall reject all transactions failed the edits. | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012Source: TFMVol1,Pt6,Ch4000, Sec4025; Source Date: 10/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_012 |
| Electronic Commerce | 17.06.019 | | The system shall provide the capability to generate electronic records of collection or disbursement vouchers (e.g., DD Form 1131, SF 1080 or SF 1034) for each processed IPAC bill or payment. | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_013 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Electronic Commerce | 17.06.020 | | The system shall provide the capability to generate for applicable entitlement systems electronic files containing IPAC transactions processed by Disbursing. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_014 |
| Electronic Commerce | 17.06.021 | | The system shall provide the capability to send files containing IPAC transactions processed by Disbursing back to the entitlement systems of their origins. | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_015 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Electronic Commerce | 17.06.022 | | The system shall provide the capability to process unidentified IPAC transactions. Such transactions shall be credited or debited to account specified by U.S. Treasury (currently F3885.007). | Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012Source: TFMVol1,Pt2,Ch1500, Sec1520; Source Date: 9/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_016 |
| Electronic Commerce | 17.06.023 | | The system shall provide the capability to process Intra-Governmental Payment and Collection (IPAC) system transactions. The IPAC system's primary purpose is to provide an automated, standardized, interagency funds expenditure transfer mechanism for Federal Program Agencies (FPAs). It facilitates intragovernmental Federal e-commerce by transferring funds, with related descriptive data, from one FPA to another on a real-time basis. | Source: TFMVol1,Pt6,Ch4000; Source Date: 10/1/2011Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Electronic_Commerce_007 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Offices, Officers and Agents | 17.09.001 | | The system shall provide the capability to setup a Disbursing Office and allow an authorized user to input all necessary info/data. These items include, but not limited to: Disbursing Officer (DO) name, rank and effective date of his/her appointment, Disbursing Station Symbol Number (DSSN), Location of Disbursing Officer( unit identification code, name, and location), the beginning and ending serial number of all blank U.S. Treasury checks on hand within each check range. | Source: DoDFMRVol5,Ch2,Sub0201; Source Date: 5/1/2012Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Disbursing_Disbursing_Offices_Officers_and_Agents_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Offices, Officers and Agents | 17.09.002 | | The system shall provide the capability for the Disbursing Officer (DO) to create, modify and/or delete system users of the following categories: Disbursing Officer (DO), Settlement Officer, Deputy Disbursing Officer (DDO), Disbursing Agent (DA), Certifying Officer, Collection Agent, Paying Agent, and Cashier. | Source: DoDFMRVol5,Ch2,Sub0203; Source Date: 5/1/2012Source: DoDFMRVol5,Ch2,Sub0202; Source Date: 5/1/2012Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Disbursing_Disbursing_Offices_Officers_and_Agents_002 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Offices, Officers and Agents | 17.09.003 | | The system shall provide the capability for the Deputy Disbursing Officer (DDO) to create, modify and/or delete system users of the following categories: Paying Agent, Collection Agent and Cashier. | Source: DoDFMRVol5,Ch2,Sub0202; Source Date: 5/1/2012Source: NISTSP800-53,AppF; Source Date: 5/1/2010 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Disbursing_Disbursing_Offices_Officers_and_Agents_003 |
| Disbursing Offices, Officers and Agents | 17.09.004 | | The system shall provide the capability to set-up retention periods for different categories of electronic records and archive the records of processed transactions over these periods. | Source: DoDFMRVol5,Ch21,Sub2101; Source Date: 12/1/2010 | 2.3.2.1_Verifying Traceability_P | Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM. | Disbursing_Disbursing_Offices_Officers_and_Agents_004 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Offices, Officers and Agents | 17.09.005 | | The system shall provide the capability for an authorized user to open a new business day with a particular calendar date for the Disbursing Office, Remote Site or Disbursing Agent. The system shall allow data/info input and processing only when the business day is opened. The system shall have controls allowing to prevent opening of a new business day if another business day is not closed. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_005 |
| Disbursing Offices, Officers and Agents | 17.09.006 | | The system shall provide the capability to allow the Disbursing Officer, deputies, agents, and cashiers to begin their operations only after the business day is opened and all new foreign currency exchange rates are set in the system. | Source: DoDFMRVol5,Ch13,Sub1304; Source Date: 1/1/2011Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_006 |
| Disbursing Offices, Officers and Agents | 17.09.007 | | The system shall provide the capability for an authorized user to close the business day of the Disbursing Office, Remote Site or Disbursing Agent and thus prevent generation of transactions, and data/info input, deletion and modification. The system shall have controls allowing to close the business day for the Main Office only after the DD 2657 has been finalized, and for Remote Site and Disbursing Agent only after the DD 2665 have been finalized. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_007 |

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| Disbursing Offices, Officers and Agents | 17.09.008 | | The system shall provide the capability to generate a file to be exported into applicable accounting system containing all transactions processed by Disbursing. The system shall have controls allowing the generation of the file only after DD 2657( daily) or SF 1219 (monthly) are finalized. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Disbursing_Disbursing_Offices_Officers_and_Agents_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Offices, Officers and Agents | 17.09.009 | | The system shall provide the capability to send to the applicable accounting system a file containing transactions processed by Disbursing. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | 2.2.2.6_Making Payments_DO | Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM. | Disbursing_Disbursing_Offices_Officers_and_Agents_009 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Offices, Officers and Agents | 17.09.010 | | The system shall provide the capability to segregate duties of preparation, certification, amendment and payment of a disbursing voucher. | Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004Source: DoDFMRVol5,Ch1,Sub0103; Source Date: 8/1/2010Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011 | 2.4.1.1_Securing Financial Management System Information_P | Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130. | Disbursing_Disbursing_Offices_Officers_and_Agents_010 |
| Disbursing Offices, Officers and Agents | 17.09.011 | | The system shall provide the capability to support transfer of accountability from an outgoing Disbursing Officer to an incoming Disbursing Officer. | Source: DoDFMRVol5,Ch2,Sub0202; Source Date: 5/1/2012Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Offices_Officers_and_Agents_011 |

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| Disbursing Offices, Officers and Agents | 17.09.012 | | The system shall provide the capability to maintain accountability of a predecessor Disbursing Officer. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: DoDFMRVol5,Ch22,Sub2201; Source Date: 2/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Offices_Officers_and_Agents_012 |
| Disbursing Offices, Officers and Agents | 17.09.013 | | The system shall provide the capability to support the process of settlement of Disbursing Officer Accounts. The system shall automatically populate in the signature block of all vouchers, financial documents and accountability reports the following, 'By (name of settlement officer), settlement officer for (name and DSSN of accountable officer),' when DO is relieved and settlement officer is appointed. | Source: DoDFMRVol5,Ch22,Sub2201; Source Date: 2/1/2011Source: DoDFMRVol5,Ch22,Sub2204; Source Date: 2/1/2011 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Disbursing_Offices_Officers_and_Agents_013 |
| Disbursing Offices, Officers and Agents | 17.09.014 | | The system shall provide the capability to transfer accountability from a predecessor Disbursing Officer to a settlement Officer less any deficiency items. | Source: DoDFMRVol5,Ch22,Sub2204; Source Date: 2/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Offices_Officers_and_Agents_014 |

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| Disbursing Offices, Officers and Agents | 17.09.015 | | The system shall provide the capability to process transactions accounting for negotiable instruments received by a settlement officer to offset a deficiency in the account of a former DO. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch22,Sub2204; Source Date: 2/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Offices_Officers_and_Agents_015 |
| Disbursing Offices, Officers and Agents | 17.09.016 | | The system shall provide the capability to process transactions accounting for the removal of deficiencies from the accounts of former DOs by collection from the responsible individual. The system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch22,Sub2204; Source Date: 2/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Offices_Officers_and_Agents_016 |
| Disbursing Offices, Officers and Agents | 17.09.017 | | The system shall provide the capability for the authorized user to establish and modify Cash Holding Authority for a Disbursing Officer, Deputy Disbursing Officer, Agents and Cashiers. | Source: DoDFMRVol5,Ch3,Sub0301; Source Date: 9/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_017 |
| Disbursing Offices, Officers and Agents | 17.09.018 | | The system shall provide the capability to notify a Disbursing Officer, Deputy Disbursing Officer, Agents and Cashiers when their Cash Holding Authority limits have been exceeded. | Source: DoDFMRVol5,Ch5,Sub0501; Source Date: 12/1/2010Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_018 |

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| Disbursing Offices, Officers and Agents | 17.09.019 | | The system shall provide the capability to notify a Disbursing Officer when funds advanced to a Deputy, Agent, or Cashier exceed their Cash Holding Authority. | Source: DoDFMRVol5,Ch3,Sub0304; Source Date: 9/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_019 |
| Disbursing Offices, Officers and Agents | 17.09.020 | | The system shall provide the capability for an authorized user to establish time limits on the payability (negotiability) of U.S. Treasury checks. | Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_020 |
| Disbursing Offices, Officers and Agents | 17.09.021 | | The system shall provide the capability to notify an authorized user when numbers of U.S. Treasury checks issued approach 99,999,999. In support of such capability the system shall allow a user to input a check number that would trigger this notification. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.2 | Perform Federal fmancial management operations effectively within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_021 |
| Disbursing Offices, Officers and Agents | 17.09.022 | | The system shall provide an automated capability to notify an authorized user about reordering the U.S. Treasury checks when the check stock falls to the 9-month supply-on-hand level. In support of such capability the system shall be able to calculate automatically an average monthly usage of the U.S. Treasury checks based on the Disbursing Office's historical data of the check usage. | Source: DoDFMRVol5,Ch7,Sub0702; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.2 | Perform Federal fmancial management operations effectively within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_022 |

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| Disbursing Offices, Officers and Agents | 17.09.023 | | The system shall provide the capability for the Disbursing Officer or an authorized user to assign to a deputy operating outside of the main Disbursing Office a range of numbers (serial numbers or inventory control numbers) for U.S. Treasury Checks. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_023 |
| Disbursing Offices, Officers and Agents | 17.09.024 | | The system shall provide the capability to process transactions accounting for funds that are in transit to or from another DSSN, e.g., cash not yet received for which Treasury checks have been issued, mutilated or decomposed currency forwarded to an FRB (or in the case of foreign currency, to the central DO) for which reimbursement has not yet been received, and cash transferred to other DSSNs for which a U.S. Treasury check has not yet been received. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch5000, Sec5040; Source Date: 3/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Offices_Officers_and_Agents_024 |
| Disbursing Offices, Officers and Agents | 17.09.025 | | The system shall have controls preventing the Disbursing Officer, deputies, and agents from processing payment transactions that they have personally certified. | Source: DoDFMRVol5,Ch33,Sub3302; Source Date: 8/1/2010 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_025 |
| Disbursing Offices, Officers and Agents | 17.09.026 | | The system shall provide an authorized user with a capability to electronically sign and certify individual vouchers/payment records or summary vouchers/ready-to-pay files. | Source: DoDFMRVol5,Ch33,Sub3307; Source Date: 8/1/2010 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_026 |

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| Disbursing Offices, Officers and Agents | 17.09.027 | | The system shall provide the capability to electronically certify or digitally sign any type of financial document. Electronic and digital signatures must be: 1) Unique to that person 2) Under that person's sole control or custody 3) Linked to the document certified so that if anything on the document is changed, the electronic or digital signature is invalidated 4) Capable of being verified by a Disbursing Officer. | Source: DoDFMRVol5,Ch1,Sub0103; Source Date: 8/1/2010 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Offices_Officers_and_Agents_027 |
| Disbursing Offices, Officers and Agents | 17.09.028 | | The system shall provide the capability to process and account for imprest funds transactions. | Source: TFMVol1,Pt4A,Ch4000,Sec4040; Source Date: 12/1/2012Source: DoDFMRVol5,Ch2,Sub0204; Source Date: 5/1/2012Source: 48CFRVol3,Ch2; Source Date: 9/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursing_Offices_Officers_and_Agents_028 |

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| Disbursing Offices, Officers and Agents | 17.09.029 | | The system shall provide the capability to generate the exact replicas of all applicable to disbursing operations forms listed on the DoD Forms Program website. The system shall have the capability to automatically populate the forms and where applicable allow an authorized user to manually input data/info. | Source: DoDFMRVol5,Ch1,Sub0101; Source Date: 8/1/2010Source: TFMVol1,Pt4A,Ch1000,Sec1025; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursing_Offices_Officers_and_Agents_029 |
| Deposit and Transfer of Public Funds | 17.10.001 | | The system shall provide the capability to process transactions accounting for deposit of financial items and instruments. In support of such transactions the system shall generate and populate SF 215 (Deposit Ticket), and/or allow an authorized user to input data into all applicable fields. | Source: DoDFMRVol5,Ch5,Sub0503; Source Date: 12/1/2010Source: TFMVol1,Pt5,Ch2000, Sec2035; Source Date: 10/1/2001 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Disbursing_Deposit_and_Transfer_of_Public_Funds_001 |
| Deposit and Transfer of Public Funds | 17.10.002 | | The system shall provide the capability to process transactions accounting for deposit of the following manually processed financial instruments: (1) U.S. Treasury checks and (2) Other negotiable instruments (e.g. personal checks, money orders, travelers checks, credit union share drafts and corporate checks) (3) Cash. In support of such transactions the system shall generate and/or populate a separate SF 215 (Deposit Ticket) for each group of the financial instruments. | Source: DoDFMRVol5,Ch5,Sub0502; Source Date: 12/1/2010Source: TFMVol1,Pt5,Ch2000; Source Date: 10/1/2001 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Disbursing_Deposit_and_Transfer_of_Public_Funds_002 |

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| Deposit and Transfer of Public Funds | 17.10.003 | | The system shall provide the capability to establish, maintain and update a status of an SF 215 (Deposit Ticket), to one of the following: undeposited, deposited and confirmed. | Source: DoDFMRVol5,Ch5,Sub0503; Source Date: 12/1/2010Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 3/1/2012Source: DoDFMRVol5,Ch13,Sub1303; Source Date: 1/1/2011 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_003 |
| Deposit and Transfer of Public Funds | 17.10.004 | | The system shall provide the capability to process transactions accounting for checks deposited electronically either through Paper Check Conversion Over the Counter (PCC OTC) or OTCnet Check Capture. The system shall be directly interfaced with or have file upload/download capabilities to/from PCC-OTC or OTCnet Check Capture systems. In support of such transactions the system shall generate and populate SF 215 (Deposit Tickets) and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch24,Sub2407; Source Date: 3/1/2012Source: DoDFMRVol5,Ch24,Sub2408; Source Date: 3/1/2012 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Disbursing_Deposit_and_Transfer_of_Public_Funds_004 |
| Deposit and Transfer of Public Funds | 17.10.005 | | The system shall provide the capability to reconcile the listing of Deposit Tickets (DT)and Debit Vouchers (DV) imported from Ca $hLink II or Collection Information Repository (CIR) against DT/DV recorded in the system and generate a report of mismatches. | Source: DoDFMRVol5,Ch5,Sub0504; Source Date: 12/1/2010Source: TFMVol1,Pt2,Ch3100, Sec3120; Source Date: 3/1/2012Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_005 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Deposit and Transfer of Public Funds | 17.10.006 | | The system shall provide the capability to process a reversal of a deposit transaction. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate applicable fields. | Source: DoDFMRVol5,Ch5,Sub0504; Source Date: 12/1/2010Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 3/1/2012 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_006 |
| Deposit and Transfer of Public Funds | 17.10.007 | | The system shall provide the capability for both an automated processing of or manual input of data for two types of a SF 5515: (1) received from the U.S. Treasury. These SF 5515 are generally prepared only by depositaries as adjustments to erroneous amounts on SF 215 and SF 5515 to return negotiable instruments that are dishonored, or to adjust SF 215 for counterfeit currency. All SF 5515 prepared by depositaries are reported automatically to Treasury through CA$HLINK II. The depositary sends memorandum and confirmed copies of the SF 5515 and supporting documents to the DO for recording and reporting. (2) received from the Federal Reserve Bank for electronic payments processed from a payment file. | Source: DoDFMRVol5,Ch5,Sub0504; Source Date: 12/1/2010Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 3/1/2012 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_007 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Deposit and Transfer of Public Funds | 17.10.008 | | The system shall provide the capability to process transactions accounting for reversing the SF 5515 received from a financial institution. In support of such transaction the system shall generate and populate an SF 5515 (Debit Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch5,Sub0503; Source Date: 12/1/2010Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 3/1/2012 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_008 |
| Deposit and Transfer of Public Funds | 17.10.009 | | The system shall provide the capability to process transactions accounting for shipment of funds. In support of such transactions the system shall generate and populate the DD 165 (Shipment of Funds), and/or allow an authorized user to input data into applicable fields on the form. The DD Form 165 is required for any shipment containing coin or currency regardless of amount including mutilated currency and unfit coins (U.S. and foreign). | Source: DoDFMRVol5,Ch5,Sub0505; Source Date: 12/1/2010Source: TFMVol1,Pt2,Ch5000, Sec5040; Source Date: 3/1/2012 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Disbursing_Deposit_and_Transfer_of_Public_Funds_009 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Deposit and Transfer of Public Funds | 17.10.010 | | The system shall provide the capability to reconcile recorded deposit and collection transaction data with data residing in U.S. Treasury government wide financial systems (e.g. the Collection Information Repository (CIR), CA $HLINK II, Transaction Reporting System (TRS)). In support of such function the system shall have the capabilities to: (1) import applicable reports from U.S. Treasury government-wide financial system (2) identify differences/mismatches/discrepancies (3) provide functionality for their resolutions. | Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012Source: DoDFMRVol5,Ch24,Sub2410; Source Date: 3/1/2012 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_010 |
| Deposit and Transfer of Public Funds | 17.10.011 | | The system shall provide the capability to generate and populate a Deposit Activity Report, and/or allow an authorized user to input data/info into all applicable fields. | Source: DoDFMRVol5,Ch5,Sub0504; Source Date: 12/1/2010Source: TFMVol1,Pt5,Ch2000,Sec2020; Source Date: 10/1/2001 | 2.2.5.5_Managing Debt_DI | Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances. | Disbursing_Deposit_and_Transfer_of_Public_Funds_011 |
| U.S. Treasury Checks | 17.11.001 | | The system shall provide the capability to process U.S. Treasury Check payments. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| U.S. Treasury Checks | 17.11.002 | | The system shall provide the capability to generate U.S. Treasury check print file(s) from: (1) certified ready to pay files received from an entitlement system and (2) payments generated internally by the Disbursing Office. In support of such capability the systems shall have edits ensuring that exact information is passed to the check print file from the two original sources of the payment records. The check print file should contain at minimum the following elements: check's place issue, date, serial number, DSSN, payee, amount, signature of drawer, other special information (explanation for check issuance, specific information unique to the disbursing office, SSN and other identifying information). | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: DoDFMRVol5,Ch7,Sub0703; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch5000, Sec5020; Source Date: 6/1/2013Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_002 |
| U.S. Treasury Checks | 17.11.003 | | The system shall provide the capability to generate a check print file for payroll payments several days prior to the scheduled pay day to ensure timely delivery of checks to designated payees. In support of such capability the system shall allow an authorized user to set a number of business days preceding the pay day for triggering generation of the check print file. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_003 |

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| U.S. Treasury Checks | 17.11.004 | C - Authoritative Source/Reference Updated | **The system must provide automated functionality to generate check payment print file(s). The file(s) should contain only transactions that have passed all required validation edits.** | Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_004 |
| U.S. Treasury Checks | 17.11.005 | | The system shall have controls preventing a Disbursing Agent from issuing U.S. Treasury Checks. | Source: DoDFMRVol5,Ch2,Sub0202; Source Date: 5/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_005 |
| U.S. Treasury Checks | 17.11.006 | | The system shall have controls preventing issuance of U.S. Treasury check made payable to cash. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_006 |
| U.S. Treasury Checks | 17.11.007 | | The system shall provide the capability, when security regulations require, of not showing on exchange-for-cash checks the name of the remitter or reference any invoices. | Source: DoDFMRVol5,Ch7,Sub0705; Source Date: 9/1/2011 | 2.4.1.2_Securing Financial Management System Information_P | Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130. | Disbursing_U.S._Treasury_Checks_007 |

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| U.S. Treasury Checks | 17.11.008 | | The system shall provide the capability to generate and populate the Blank Check Control Log, and/or allow an authorized user to input data into all applicable fields. This log is used for maintaining a perpetual inventory of un-numbered and pre-numbered U.S. Treasury check stocks on hand, controlling the receipt and release of checks and recording of lost or stolen checks. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_008 |
| U.S. Treasury Checks | 17.11.009 | | The system shall provide the capability to permit the Blank Check Control Log to be used to control an issuance and return of checks between a DO and sites external to the disbursing office where the checks are prepared. | Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_009 |
| U.S. Treasury Checks | 17.11.010 | | The system shall provide the capability to register transactions accounting for issuance of the U.S. Treasury checks. In support of such capability the system shall generate and populate a Record of Checks Issued. | Source: DoDFMRVol5,Ch7,Sub0703; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_010 |
| U.S. Treasury Checks | 17.11.011 | | The system shall provide the capability to issue the U.S. Treasury checks in strict numerical sequence within each series. | Source: DoDFMRVol5,Ch7,Sub0703; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_011 |

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| U.S. Treasury Checks | 17.11.012 | | The system shall provide the capability to assign a unique 8-digit check number to each record of the check print file when making payments with unnumbered check stock. | Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007Source: DoDFMRVol5,Ch7,Sub0701; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6025.20; Source Date: 12/1/2001 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_012 |
| U.S. Treasury Checks | 17.11.013 | | The system shall have the capability to prevent issuance of the US Treasury check for the amount more than $99,999,999.99. When such situation occurs the system shall have the capability to issue a sufficient number of the US Treasury checks equal to the total required amount if the amount exceeds $99,999,999.99. | Source: DoDFMRVol5,Ch7,Sub0703; Source Date: 9/1/2011Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_013 |

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| U.S. Treasury Checks | 17.11.014 | | The system shall provide the capability to create a print file for the Emergency Check Stock and allow an authorized user to set a range of check serial numbers in the 90-99 million range. | Source: DoDFMRVol5,Ch7,Sub0702; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch5000, Sec5020; Source Date: 6/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_014 |
| U.S. Treasury Checks | 17.11.015 | | The system shall provide the capability to run verification of a check print file against original sources of the records included in the file: certified pending payment files and individual certified payment transactions generated internally by the Disbursing Office. If any mismatches are identified the system shall (1) preclude the check print file from been sent to a check printing system (2) generate a report of all identified mismatches (3) notify an authorized user so an appropriate course of actions can be determined. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_015 |

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| U.S. Treasury Checks | 17.11.016 | | The system shall provide the capability for an authorized user to generate an exchange for cash U.S. Treasury check for the following purposes: a)exchange transaction for an eligible individual b)advancing funds to a deputy, agent, or cashier c) obtaining operating or accommodation cash by Disbursing Officer (DO) and Deputy DO d) remitting collections for the sale of postal money orders to the U.S. Post Office e)remitting collections for personal messages of military personnel to Western Union, inscribed to 'Western Union' In support of such transactions the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch7,Sub0705; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_U.S._Treasury_Checks_016 |
| U.S. Treasury Checks | 17.11.017 | | The system shall provide the capability to process returned to the Disbursing Officer exchange-for-cash checks which were originally issued only as advances of funds to deputies, agents, and/or cashiers. The system shall prevent recording of these checks as canceled. The system also shall have edits preventing processing of exchange-for-cash checks which were originally issued for all other purposes. | Source: DoDFMRVol5,Ch7,Sub0705; Source Date: 9/1/2011Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_U.S._Treasury_Checks_017 |

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| U.S. Treasury Checks | 17.11.018 | | The system shall have controls to prevent the reissuance to an individual of an exchange-for-cash check that has been lost, stolen or destroyed prior to the receipt of credit from Treasury for the original check. | Source: DoDFMRVol5,Ch7,Sub0705; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_018 |
| U.S. Treasury Checks | 17.11.019 | C - Verbiage Edited for Clarity | **The system shall provide an authorized user with the capability to process a credit received from Treasury for the lost exchange-for-cash check. In support of such capability the system shall allow to prepare an SF 1080(Voucher for Transfers Between Appropriations and/or Funds) to transfer the credit from "Unavailable Check Cancellations and Overpayments, Suspense, fund account **F3880," to offset the loss of funds in the Disbursing Officer's accountability.** | Source: DoDFMRVol5,Ch7,Sub0705; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7050.35; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_019 |

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| U.S. Treasury Checks | 17.11.020 | | When processing transactions for a correction of a duplicate U.S. Treasury check payment the system shall provide the capability, to generate, populate, and/or allow an authorized user to input data to all applicable fields of the SF 1184 (Unavailable Check Cancellation) and record all transactions that are generated. This functionality should be used when a Disbursing Officer (DO) receives an SF 5515 for a duplicate check to which the payee is entitled, the normal presumption is that the wrong original check number was entered on the second check. The DO submits an SF 1184 for the correct original check serial number in order to receive credit. The DO cross-references the SF 1184 with the memorandum copy of the SF 5515 since the disbursing office may, in the future, need a copy of the duplicate check for claim purposes. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6045.30; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_020 |
| U.S. Treasury Checks | 17.11.021 | | The system shall provide the capability for a user to process correcting entries on the SF 1179 when incorrect check issue information has been reported to the Department of the Treasury and identified on FMS Form 5206. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6045.10; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_021 |

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| U.S. Treasury Checks | 17.11.022 | | The system shall provide the capability to issue a supplemental U.S. Treasury Check, if the Disbursing Officer receives a valid claim from a payee for an underpayment of $1 or less. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050.60; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_022 |
| U.S. Treasury Checks | 17.11.023 | | The system shall provide the capability to process transactions accounting for recording and resolving U.S. Treasury check issue overdrafts. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_023 |
| U.S. Treasury Checks | 17.11.024 | | The system shall provide the capability to process transactions accounting for check issue overdrafts discovered after submission of financial reports to Treasury. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050.70; Source Date: 12/1/2001Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_024 |
| U.S. Treasury Checks | 17.11.025 | | The system shall provide the capability to process the resolution of the check overdraft issues using one of three methods: 1) By a collection supported by an OF 1017-G (Journal Voucher) 2) By a Supplemental Charge to Appropriation and supported by an SF 1034 (or a one-sided SF 1080) or 3) By a Supplemental Charge to Military Pay supported by an SF 1034 (or one-sided SF 1081). | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_025 |

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| U.S. Treasury Checks | 17.11.026 | | The system shall provide the capability to process transactions accounting for recording and resolving U.S. Treasury check issue underdrafts. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_026 |
| U.S. Treasury Checks | 17.11.027 | | The system shall provide the capability to record valid check issue underdrafts through the preparation of a DD Form 1131 giving credit for the value of the underdraft to deposit fund 'Accounts Payable, Check Issue Underdrafts'. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_027 |
| U.S. Treasury Checks | 17.11.028 | | The system shall provide the capability to resolve check issue underdrafts by issuing a Supplemental Check. In support of such transaction the system shall generate and populate, or allow an authorized user populate an SF 1034 charging 'Accounts Payable - Check Issue Underdrafts, fund account **X6999' and a check shall be drawn in favor of the original payee. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_028 |
| U.S. Treasury Checks | 17.11.029 | | The system shall provide the capability to resolve check issue underdraft by a Credit to an Appropriation. In support of such capability the system shall generate and populate or allow an authorized user populate the DD Form 1131 and charge 'Accounts Payable - Check Issue Underdrafts, fund account **X6999' and credit the appropriation charged on the original payment voucher. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_029 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| U.S. Treasury Checks | 17.11.030 | | The system shall provide the capability to process transactions accounting for a check issue discrepancy of $1.01 or more for any prior month or current month's check issue errors that are detected by a disbursing office less than 1 year after the month of the check issue. In support of such capability the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. The system shall also have controls in place preventing application of this functionality for check issue discrepancies less than $1.01 or over a year old from the issue month of the check. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_030 |
| U.S. Treasury Checks | 17.11.031 | | The system shall prevent a reporting of adjustments to the Treasury of overpayments by US Treasury check for amounts less than $1.00. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_031 |
| U.S. Treasury Checks | 17.11.032 | | The system shall prevent a reporting of adjustments to the Treasury of underpayments by US Treasury checks for amounts less than $1.00 unless a supplemental check is issued. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_032 |

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| U.S. Treasury Checks | 17.11.033 | | The system shall provide the capability to process spoiled U.S. Treasury checks. Checks spoiled during the check issue process fall into two categories: (1) not reported to U.S. Treasury (2) reported to U.S. Treasury as issued with a dollar value greater than zero. | Source: DoDFMRVol5,Ch8,Sub0802; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6030; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_033 |
| U.S. Treasury Checks | 17.11.034 | | The system shall provide the capability to generate and populate Record of Spoiled Checks. This record must include the original spoiled check number and date; the original voucher number; the replacement check number and date; the voucher number of SF 1098 or recertified payment, whichever is applicable; the payee; and the amount of payment. | Source: DoDFMRVol5,Ch8,Sub0802; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6030; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_034 |
| U.S. Treasury Checks | 17.11.035 | | The system shall provide the capability to generate and populate the Certificate of Destruction, and/or allow an authorized user to input all applicable/required data/info. It is used to document the destruction of the spoiled checks. | Source: DoDFMRVol5,Ch8,Sub0802; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6040.20; Source Date: 12/1/2001Source: TFMVol1,Pt4,Ch5000, Sec5030; Source Date: 6/1/2013 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_035 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| U.S. Treasury Checks | 17.11.036 | | The system shall provide the capability to process voided U.S. Treasury checks. In support of such capability the system shall allow to distinguish between the following categories of checks : (1) checks that are misprinted or mutilated during the issue process or are determined not to be proper payments, and have not been reported as check issues with a dollar amount greater than zero (2) destroyed unused checks (3) lost or stolen blank checks. | Source: DoDFMRVol5,Ch8,Sub0802; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6040; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_036 |
| U.S. Treasury Checks | 17.11.037 | | The system shall provide the capability to process transactions accounting for returned and undelivered U.S. Treasury checks and bonds. In support of such transactions the system shall generate and populate the DD Form 2658 (Returned and Undeliverable Check/Bond Record) and/or allow an authorized user to input data/info into the applicable fields. | Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007Source: TFMVol1,Pt4,Ch7000, Sec7030; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_037 |
| U.S. Treasury Checks | 17.11.038 | | The system shall notify an authorized user when the DD Form 2658 contains records of undelivered U.S. Treasury checks that have not been further processed with a date of return greater than 3 days. | Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7030; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_038 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| U.S. Treasury Checks | 17.11.039 | | The system shall provide the capability to send an electronic record of the DD Form 2658 to the appropriate entitlement area regarding the receipt of a returned check or bond. | Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7030; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_039 |
| U.S. Treasury Checks | 17.11.040 | | The system shall provide the capability to process transactions accounting for canceled and undelivered U.S. Treasury checks. In support of such transaction the system shall generate and populate SF 1098 (Schedule of Canceled or Undelivered Checks), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007Source: TFMVol1,Pt2,Ch5100, App2; Source Date: 3/1/2012 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_040 |
| U.S. Treasury Checks | 17.11.041 | | The system shall provide the capability to generate and populate a report showing a status of the Disbursing Officer suspense accounts (**F3875, **F3880,etc). | Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011Source: TFMVol1,Pt2,Ch1500, Sec1520; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7050.55; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_041 |

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| U.S. Treasury Checks | 17.11.042 | | The system shall provide the capability to process transactions accounting for issuance of recertified U.S. Treasury checks. For recording such transaction the system shall generate, populate the DD Form 2662 (Recertified Payment Register), and/or allow an authorized user to input data/info to the applicable fields. DD 2662 provides a cross-reference and control over unavailable check cancellations and issuance of recertified check payments. | Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_U.S._Treasury_Checks_042 |
| U.S. Treasury Checks | 17.11.043 | | The system shall provide the capability to process transactions accounting for unavailable check cancellations. In support of such transactions the system shall generate and populate an SF 1184 (Unavailable Check Cancellation), and/or allow an authorized user to input data/info into all applicable fields. The SF 1184 is used to stop payment, obtain photocopies, or check the payment status of unavailable U.S. Treasury checks. | Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7020; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_043 |
| U.S. Treasury Checks | 17.11.044 | | The system shall provide the capability to create daily an electronic media file containing SF 1184 (Unavailable Check Cancellation (UCC)) and upload it into the Defense Check Reconciliation Module (DCRM) Unavailable Check Cancellation (UCC) subsystem. This subsystem transfers SF 1184 records to the U.S. Treasury biweekly. | Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7045.10; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_044 |

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| U.S. Treasury Checks | 17.11.045 | | The system shall support a manual or automated processing of received the Daily Advice of Status (DAS). U.S. Treasury issues DAS on every SF 1184 (Unavailable Check Cancellation (UCC)) received from a disbursing office. | Source: TFMVol1,Pt4,Ch7000, Sec7045.20; Source Date: 8/1/2007Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_045 |
| U.S. Treasury Checks | 17.11.046 | | The system shall provide the capability to process transactions accounting for a credit or charge to the budget clearing account **F3880 (Unavailable Check Cancellations and Overpayments (Suspense)). In support of such transactions the system shall process automatically an electronic record of an SF 1081 (Voucher and Schedule of Withdrawals and Credits) received from the U.S. Treasury or allow an authorized user to input data/info from the SF 1081 manually. | Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7050.35; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_046 |
| U.S. Treasury Checks | 17.11.047 | | The system shall provide the capability to process transactions accounting for a canceled unavailable U.S. Treasury check that is negotiated by a financial institution after cancellation by Treasury. In support of such transactions the system shall automatically process an electronic record of an SF 1081, received from the U.S. Treasury, reversing the credit to **F3880 or other account designated by Treasury or allow manual input of the data/info from the SF 1081. | Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7050.30; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_047 |

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| U.S. Treasury Checks | 17.11.048 | | The system shall provide the capability to process transactions accounting for clearance of a credit or charge to the Disbursing Officer's **F3880 (Unavailable Check Cancellations and Overpayments (Suspense)) account, returning the funds to the appropriation charged or like fund that has been identified. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: TFMVol1,Pt4,Ch7000, Sec7050.35; Source Date: 8/1/2007Source: DoDFMRVol5,Ch8,Sub0804; Source Date: 4/1/2011 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_048 |

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| U.S. Treasury Checks | 17.11.049 | | The system shall provide the capability to process transactions accounting for a limited payability check cancellation. In support of such capability the system shall automatically process electronic records of received an SF 1081(Voucher and Schedule of Withdrawals and Credits) or allow manual input of this data/info. U.S. Treasury sends limited payability cancellation credits monthly with an SF 1081 and a listing of checks canceled; the listing will include identifying information for the checks canceled. Where possible, Treasury sends the proceeds of these canceled checks through the Government On-Line Accounting Link Information Access System II (GOALS II) / Intra-Governmental Payment and Collection (IPAC) system; the transmission will include any detailed identifying information provided in the original check issue data submission. | Source: DoDFMRVol5,Ch8,Sub0805; Source Date: 4/1/2011Source: TFMVol1,Pt4,Ch7000, Sec7025; Source Date: 8/1/2007 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_U.S._Treasury_Checks_049 |

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| U.S. Treasury Checks | 17.11.050 | | The system in support of processing Claims of Nonpayment of the Underlying Obligation by the U.S. Treasury checks shall provide the capability for a user to: a) verify that the original check was either mass canceled or canceled under limited payability b) verify that credit for the check was received from Treasury and transferred by the accounting office to the original appropriation charged when the check was issued c)verify that the original check was not spoiled or voided and reissued using a check bearing another serial number d) verify that the original check was not previously replaced by a recertified payment check. | Source: DoDFMRVol5,Ch8,Sub0805; Source Date: 4/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_U.S._Treasury_Checks_050 |

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| Check Issue Reconciliation and Reporting | 17.12.001 | | The system shall provide the capability to transmit a file containing U.S. Treasury check issue data in the Level 8 format to the U.S. Treasury for updating the Treasury Check Information System (TCIS) or Payment Information Repository (PIR). In support of such capability the system shall be interfaced with or have file upload/download capability to/from Defense Check Reconciliation Module (DCRM). The Department of Defense (DoD) uses DCRM as a management control and reporting system for U.S. Treasury checks issued by the DoD for direct submission of the check issue detail to the Treasury. The DCRM sends the check issue file via the Treasury's preferred method of transmission, Connect: Direct, an encrypted electronic host-to-host file. | Source: DoDFMRVol5,Ch9,Sub0901; Source Date: 9/1/2012Source: TFMVol1,Pt4,Ch6000, Sec6020.10; Source Date: 12/1/2001Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_001 |
| Check Issue Reconciliation and Reporting | 17.12.002 | | The system shall provide the capability to create an electronic media file with U.S. Treasury check issue data and upload it into the Defense Check Reconciliation Module (DCRM). | Source: DoDFMRVol5,Ch9,Sub0901; Source Date: 9/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_002 |

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| Check Issue Reconciliation and Reporting | 17.12.003 | | The system shall provide an automated capability to update status of each check payment submitted through the Defense Check Reconciliation Module (DCRM). In support of such capability the system shall import confirmation/processing reports from DCRM. | Source: DoDFMRVol5,Ch9,Sub0901; Source Date: 9/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_003 |
| Check Issue Reconciliation and Reporting | 17.12.004 | | The system shall provide the capability to generate and populate SF 1179 (Month-End Check Issue Summary), and/or allow an authorized user to populate all applicable fields. This report summarizes the total dollar amount of the current month checks issues submitted by transmittals (listing each check series individually) and show current and prior months' adjustments to check issue totals. | Source: DoDFMRVol5,Ch9,Sub0902; Source Date: 9/1/2012Source: TFMVol1,Pt4,Ch6000, Sec6025.10; Source Date: 12/1/2001 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_004 |

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| Check Issue Reconciliation and Reporting | 17.12.005 | | The system shall support check issue reconciliation process. It shall allow to identify check issue/reporting discrepancies by importing/inputting data/info either from U.S. Treasury's Comparison of Checks Issued Report or the Defense Check Reconciliation Module (DCRM) two-part check issue balancing report called the SF 1219 Statement of Accountability to DCRM Check Issues Reported. The system as well shall provide the capability to clear the identified discrepancies. | Source: DoDFMRVol5,Ch9,Sub0906; Source Date: 9/1/2012Source: TFMVol1,Pt4,Ch6000, Sec6045; Source Date: 12/1/2001 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_005 |
| Check Issue Reconciliation and Reporting | 17.12.006 | | The system shall provide the capability to process transactions accounting for check issue discrepancies that were identified after 12 months from a check issue date, the period of its negotiability. In support of such transactions the system shall generate populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch9,Sub0903; Source Date: 9/1/2012Source: TFMVol1,Pt4,Ch6000, Sec6050.20; Source Date: 12/1/2001 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_006 |

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| Check Issue Reconciliation and Reporting | 17.12.007 | | The system shall provide the capability to process a transaction accounting for a check issue discrepancy identified by the U.S. Treasury after the check has been negotiated. In support of such functionality the system shall have in place an automatic or manual processing of received FMS Form 5206 (Advice of Check Issue Discrepancy). The form is computer-generated and contains a complete description of the discrepancy. The Treasury furnishes three copies of the form and a copy of the check referenced on it to the Disbursing Officer, who is responsible for making the required adjustment. The form is a correcting entry and changes the amount reported on the check issue report to the actual amount on the face of the check. | Source: TFMVol1,Pt4,Ch6000, Sec6045.10; Source Date: 12/1/2001Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 3/1/2012Source: DoDFMRVol5,Ch9,Sub0903; Source Date: 9/1/2012Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_007 |
| Check Issue Reconciliation and Reporting | 17.12.008 | | The system shall provide the capability to summarize net dollar amount adjustments to prior months U.S. Treasury checks issued. In support of such capability the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch9,Sub0903; Source Date: 9/1/2012Source: TFMVol1,Pt4,Ch6000, Sec6050.10; Source Date: 12/1/2001 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_008 |

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| Check Issue Reconciliation and Reporting | 17.12.009 | | The system shall provide the capability to perform post-print verification of the check payment listing, checks, and check issue Level 8 data prior to releasing the checks and the check issue data through Defense Check Reconciliation Module (DCRM) to the Department of the Treasury's Check Payment and Reconciliation (CP&R) system. | Source: DoDFMRVol5,Ch7,Sub0706; Source Date: 9/1/2011Source: TFMVol1,Pt4,Ch6000, Sec6025.30; Source Date: 12/1/2001 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Check_Issue_Reconciliation_and_Reporting_009 |
| Collections | 17.13.001 | | The system shall provide the capability to process and account for collection transactions of the following financial instruments: (1) US Currency and Coins (2) Foreign Currency and Coins (3) Money orders (4) Returned Electronic Funds Transfer payments (5) Electronic Funds Transfer Payments from a payee (6) Debit card receipts (7) Credit Union share drafts (8) Bank drafts (9) US Treasury checks (10) Undeliverable checks (11) Dishonored checks (12) Corporate checks (13) Personal checks (14) Travelers' checks (15) Credit Card receipts (16) Food stamps. | Source: DoDFMRVol5,Ch10,Sub1002; Source Date: 9/1/2011Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011Source: DoDFMRVol5,Ch10,Sub1001; Source Date: 9/1/2011Source: DoDFMRVol5,Ch24,Sub2402; Source Date: 3/1/2012Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 4/1/2011Source: DoDFMRVol5,Ch12,Sub1201; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_001 |

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| Collections | 17.13.002 | | The system shall provide the capability to process and separately account for the following types of collections: Receipt, Reimbursement and Refund. | Source: DoDFMRVol5,Ch10,Sub1001; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_002 |
| Collections | 17.13.003 | | The system shall provide the capability to process and account for two types of refunds: (1) Collection - supported by the DD Form 1131 with a positive amount using the same accounting classification as the one on the original disbursement voucher. (2) Negative Disbursement - supported by applicable disbursement voucher with offsets (bracketed) amounts, and considered as reductions in disbursements rather than collections. | Source: DoDFMRVol5,Ch10,Sub1001; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_003 |
| Collections | 17.13.004 | | The system shall provide the capability process transactions accounting for vouchered collections. In support of such transactions the system shall generate and populate DD Form 1131 (Collection Voucher), and/or allow an authorized user to input data/info in applicable fields. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_004 |

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| Collections | 17.13.005 | | The system shall provide the capability to generate and populate the DD Form 2659 (Collection) Voucher Control Log, and/or allow an authorized user to input data/info into applicable fields. The DD 2659 summarizes daily collection transactions and maintains perpetual inventory of voucher numbers. | Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_005 |
| Collections | 17.13.006 | | The system shall provide the capability to assign collection voucher numbers consecutively starting at the beginning of each fiscal year. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_006 |
| Collections | 17.13.007 | | The system shall provide the capability for the Disbursing Officer to assign a range of numbers of Collection vouchers to deputies, agents and cashiers operating outside of the main Disbursing Office. | Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_007 |
| Collections | 17.13.008 | | The system shall provide the capability for an authorized user to validate electronically a collection voucher. | Source: DoDFMRVol5,Ch10,Sub1003; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_008 |
| Collections | 17.13.009 | | The system shall have edits to ensure that a collection voucher created internally in the disbursing office contains all required data/info to include accounting classification. Otherwise it shall not be available to a cashier, agent or another authorized user to process the collection. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_009 |

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| Collections | 17.13.010 | | The system shall provide the capability for a cashier, agent or another authorized user, to reject a collection voucher back to its originator for a correction if it fails verification edits or contains incorrect data/info. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_010 |
| Collections | 17.13.011 | | The system shall provide the capability to receive from an entitlement system and process a ready to collect file containing collection transactions. | Source: DoDFMRVol5,Ch10,Sub1002; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_011 |
| Collections | 17.13.012 | | The system shall have edits to ensure that individual collection transactions included into the ready to collect file received from an entitlement system contain all required data/info, to include accounting classification. The system shall allow further processing of only transactions that passed all the edits and automatically reject the ones that failed them. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_012 |
| Collections | 17.13.013 | | The system shall provide the capability to generate for each applicable entitlement system a collection reject file containing transactions rejected from an original collection file received from such system. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_013 |

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| Collections | 17.13.014 | | The system shall provide the following capabilities: 1) to send collection reject files back to the applicable entitlement system 2) to send individually rejected collection transactions back to their originator if such transactions were generated internally by the disbursing office. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Collections_014 |
| Collections | 17.13.015 | | The system shall provide the capability to generate for the applicable entitlement systems post collection files containing collection transactions processed by Disbursing. | Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Disbursing_Collections_015 |
| Collections | 17.13.016 | | The system shall provide the capability to process transactions accounting for collection of unidentified remittances into the appropriate budget clearing account or deposit fund. For such transaction the system shall generate and populate the DD Form 1131 (Collection Voucher), and/or allow a user to populate all the applicable fields. Upon determining the proper accounting classification, the system shall allow to generate an SF 1081(Voucher and Schedule of Withdrawals and Credits) to charge the appropriate budget clearing account or deposit fund and credit the proper appropriation or fund. | Source: DoDFMRVol5,Ch10,Sub1002; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_016 |

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| Collections | 17.13.017 | | The system shall provide the capability to process transactions accounting for unvouchered collections dishonored checks cashed, losses of funds, etc.). In support of such transactions the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to input data into all applicable fields. | Source: DoDFMRVol5,Ch10,Sub1002; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_017 |
| Collections | 17.13.018 | | The system shall provide the capability to process transactions accounting for collections for other agencies. In support of such transactions the system shall generate and populate DD Form 1131 (Collection Voucher), and or allow and authorized user to populate all the applicable fields. If the accounting classification cannot be immediately determined the collection should be processed it into applicable budget clearing or deposit fund accounts. The system shall have edits preventing processing of this transaction as transaction for others (TFO). Upon determining the correct accounting classification, the system shall generate an SF 1080 (TFO) to clear the suspense account. | Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_018 |
| Collections | 17.13.019 | | The system shall provide the capability for an authorized user to process overages of funds. | Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_019 |

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| Collections | 17.13.020 | | The system shall provide the capability to process collections of Overpayments and Underpayments by $10 or less. For the overpayment of such amount the system shall generate and populate the DD Form 1131(Collection Voucher), and/or allow an authorized user to populate all the applicable fields. The collection should be credited to U.S. Treasury designated receipt account (**1099, Fines, Penalties, and Forfeitures). For the underpayment of $10 or less the system shall generate and populate an SF 1081, and/or allow an authorized user to populate all applicable fields. It should be charged to the DoD Component's Operations and Maintenance (O&M) account and credit the applicable appropriation (or receivable). | Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_020 |
| Collections | 17.13.021 | | The system shall provide the capability to process a transaction/voucher that is used simultaneously for both a disbursement and collection (SF 1081, SF 1080, etc) as a disbursement transaction/voucher. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_021 |
| Collections | 17.13.022 | | The system shall be provide the capability to process transactions supported by the DD Form 707 (Report of Deposit) received from commissaries. | Source: DoDFMRVol5,Ch10,Sub1005; Source Date: 9/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Collections_022 |

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| Disbursements | 17.14.001 | | The system shall provide the capability to process and account for disbursing transactions. For each disbursing transaction the system shall generate and populate, and or allow an authorized user to populate all applicable fields of the following disbursing vouchers: (1) an SF 1034 (Public Voucher for Purchases and Services Other Than Personal) (2) an SF 1080 (Voucher for Transfers Between Appropriations and/or Funds) (3) an SF 1081 (Voucher and Schedule of Withdrawals and Credits) (4) an SF 44 (Purchase Order-Invoice-Voucher). The system shall have edits allowing to ensure that each disbursing voucher contains all required essential data elements. | Source: DoDFMRVol5,Ch11,Sub1101; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch4000,Sec4025; Source Date: 12/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2065; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_001 |
| Disbursements | 17.14.002 | | The system shall provide the capability to process and account for the following types of disbursements: (1) EFT (2) International Treasury Services (ITS.gov) for foreign payments (3) U.S. Treasury check (4) Cash (5) No check/voucher for transfer (6) Limited Depositary Check. | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_002 |

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| Disbursements | 17.14.003 | | The system shall provide the capability to generate and populate the DD Form 2659 (Disbursement) Voucher Control Log, and/or allow an authorized user to input data/info into applicable fields. The DD 2659 summarizes daily disbursement transactions and maintains perpetual inventory of voucher numbers assigned for each disbursement voucher received or prepared in the disbursing office. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2065; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_003 |
| Disbursements | 17.14.004 | | The system shall provide the capability for the Disbursing Officer to assign a range of numbers of Disbursing vouchers to deputies, agents and cashiers operating outside of the main Disbursing Office. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2065; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_004 |

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| Disbursements | 17.14.005 | | The system shall provide the capability to receive and process from entitlement systems certified ready to pay files containing payment transactions. | Source: 31USC,SubttlIII,Ch33, SubchII,Sec3325; Source Date: 1/1/2012Source: DoDFMRVol5,Ch11,Sub1101; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch4000,Sec4025; Source Date: 12/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012Source: 31USC,SubttlIII,Ch35, SubchIII,Sec3528; Source Date: 1/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_005 |

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| Disbursements | 17.14.006 | | The system, when processing a ready to pay file received from an entitlement system, shall have the following edits: (1) allowing the file to be further processed only if it has been properly certified. Otherwise the system shall rejected the file and send a notification to the entitlement system. (2) allowing to reject from the certified ready to pay file individual transactions if : a) the following data elements are missing: Voucher Heading and Date, Accounting Classification, Amount to be Disbursed, Method of Disbursement, Payee Name and Taxpayer Identification Number (TIN)( if payee is a person) b) each charge to an appropriation or fund is coded with an incomplete accounting classification c) a sum of the accounting lines does not match total amount to be disbursed. | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012Source: 31USC,SubttlIII,Ch33, SubchII,Sec3325; Source Date: 1/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_006 |
| Disbursements | 17.14.007 | C - Authoritative Source/Reference Updated | **The system shall have edits to ensure that the certified ready to pay files for payroll payments are in a Prearranged Payment and Deposit (PPD) format for Electronic Funds Transfers.** | Source: Greenbook,Ch2; Source Date: 5/1/2013Source: TFMVol1,Pt4A,Ch2000,Sec2035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_007 |

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| Disbursements | 17.14.008 | C - Authoritative Source/Reference Updated | **The system shall have edits to ensure that the certified ready to pay files for vendor payments are in a Corporate Trade Exchange (CTX) format for Electronic Funds Transfers.** | Source: Greenbook,Ch1; Source Date: 5/1/2013Source: TFMVol1,Pt4A,Ch2000,Sec2035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_008 |
| Disbursements | 17.14.009 | | The system shall provide the capability to generate reject files for each applicable entitlement system. The file shall contain transactions rejected from a certified ready to pay file due to failing the system's validation edits. The system shall produce for each reject file a listing of included transactions. | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012Source: 31USC,SubttlIII,Ch33,SubchII,Sec3325; Source Date: 1/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_009 |

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| Disbursements | 17.14.010 | | The system shall reject from a certified ready to pay file Electronic Funds Transfer payment records exceeding the maximum amount of $99,999,999.99. | Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_010 |
| Disbursements | 17.14.011 | C - Verbiage Edited for Clarity | **The system shall provide the capability to send a reject file back to the respective entitlement system. The reject file contains transactions rejected by disbursing from a certified ready to pay file.** | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_011 |

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| Disbursements | 17.14.012 | | The system shall provide the capability to assign a disbursing voucher number to each payment transaction/voucher consecutively starting at the beginning of each fiscal year. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2065; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_012 |
| Disbursements | 17.14.013 | | The system when generating a disbursing voucher shall have edits to ensure that multiple lines of accounting charged to the same appropriation are totaled and consolidated by the appropriation. | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_013 |

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| Disbursements | 17.14.014 | | The system shall provide the capability to consolidate and pay by one check multiple check payments to the same payee scheduled on the same calendar day. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_014 |
| Disbursements | 17.14.015 | | The system, when processing U.S. Treasury check payments, shall number disbursing vouchers sequentially with the lowest check number used to pay the lowest numbered disbursement voucher or the first name on a payroll. Maintaining this unbroken sequence facilitates check issue auditing and reporting. | Source: TFMVol1,Pt4A,Ch2000,Sec2065; Source Date: 12/1/2012Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_015 |

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| Disbursements | 17.14.016 | | The system shall provide the capability to generate for applicable entitlement system a post payment file containing transactions processed by Disbursing. The file shall contain for each record all info/data elements of a certified ready to pay file plus: a payment date, paying office location, disbursing station symbol number (DSSN), voucher number, Electronic Funds Transfer trace number if paid by EFT or the check number if paid by check. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_016 |
| Disbursements | 17.14.017 | | The system shall provide the capability to reconcile a post payment file transactions with the original ready to pay file transactions, and generate a listing of identified mismatches. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_017 |

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| Disbursements | 17.14.018 | | The system shall provide the capability to send post payment files to the applicable entitlement system along with the listings of identified mismatches between the certified ready to pay files and the post payment files. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_018 |
| Disbursements | 17.14.019 | | The system shall provide the capability to receive from an entitlement system and process a cancel payment request for payment records that have been already sent to the system/Disbursing Office on a certified ready to pay file, but have not been paid yet. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_019 |

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| Disbursements | 17.14.020 | | The system shall provide the capability to reject from a certified pending payment file all transactions listed on a cancel payment request received from an entitlement system/area. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_020 |
| Disbursements | 17.14.021 | | The system shall provide the capability to notify an entitlement system/area about actions taken on a received cancel payment request: (1) the request is received (2) the request is processed. It shall be supported by a listing of rejected/canceled payments and a listing of payments that were not stopped/canceled accompanied by explanations/reasons. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch2000,Sec2070; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_021 |

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| Disbursements | 17.14.022 | | The system shall provide the capability to create a file containing all required disbursement payment data/info necessary for issuance of printed and electronic Advices of Payments. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_022 |
| Disbursements | 17.14.023 | | The system shall have the capability to send an approved Advice of Payments (AOP) file to a printing system for paper AOPs and to a system capable of providing electronic delivery option for electronic AOPs. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_023 |

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| Disbursements | 17.14.024 | | The system shall have the capability to sent/receive electronically data/info to/from the Federal Reserve Bank via the Automated Clearing House. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_024 |
| Disbursements | 17.14.025 | | The system shall provide the capability to generate an EFT payment file to be submitted to the Federal Reserve Bank. The file shall be produced from certified ready to pay files received from entitlement systems and generated internally by the Disbursing Office. In support of such capability the system shall generate and populate either an SF 5515 (Debit Voucher) or FRB's summary of Automated Clearing House (ACH) activity report in lieu of the SF 5515. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: DoDFMRVol5,Ch5,Sub0504; Source Date: 12/1/2010Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_025 |

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| Disbursements | 17.14.026 | | The system shall provide the capability to receive notification/confirmation from the Federal Reserve Bank (FRB) whether submitted EFT payment files were accepted for processing. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_026 |
| Disbursements | 17.14.027 | | The system shall provide the capability to process automatically Electronic Funds Transfer returns. In support of such capability the system shall generate and populate or allow an authorized user to populate all the applicable fields of the following forms: the DD Form 1131 (Collection Voucher) and an SF 215 (Deposit Ticket). The system shall record and account for transactions generated by these forms. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: Greenbook,Ch4; Source Date: 5/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_027 |

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| Disbursements | 17.14.028 | | The system shall provide the capability to send an electronic record of the DD 1131 (Collection Voucher) supporting returned EFT payments to the appropriate entitlement system along with any rejection information received from a financial institution. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_028 |
| Disbursements | 17.14.029 | | The system, when generating a payment file to be processed through Automated Clearing House (ACH), shall assign a fifteen-digit number for each ACH transaction. The first eight digits are the Disbursing Office's routing number and the last seven digits are the trace item number. | Source: Greenbook,Ch8; Source Date: 5/1/2013Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_029 |

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| Disbursements | 17.14.030 | | The system shall have the capability to process transactions accounting for the disposition of collections received for deposit fund accounts. Such disposition is processed as a withdrawal of funds for application to an Appropriation, Receipt Account, or Other Deposit Fund Account. In support of such transactions the system shall generate and automatically populate SF 1081 (Voucher and Schedule of Withdrawals and Credits), and/or allow an authorized user to input data/info into the applicable fields. | Source: DoDFMRVol5,Ch11,Sub1104; Source Date: 5/1/2012Source: TFMVol1,Pt6,Ch3000, Sec3020; Source Date: 9/1/2000 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_030 |
| Disbursements | 17.14.031 | | The system shall provide the capability to process and account for payments supporting advance pool agreements received from an entitlement system on certified ready to pay file. | Source: DoDFMRVol5,Ch11,Sub1105; Source Date: 5/1/2012Source: 31USC,SubttlIII,Ch33, SubchII,Sec3325; Source Date: 1/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_031 |

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| Disbursements | 17.14.032 | | The system shall provide the capability to generate the following reports or their equivalents : (1) FMS 187 (Advance Notice of Large Deposits or Payments of $50 Million or More) (2) FMS Form 188 (Advance Reporting of U.S. Military Pay) (3) FMS Form 189 (Advance Reporting of Defense Department Payments to Vendors) (4) FMS Form 190 (Advance Reporting of U.S. Military Retiree Pay). In support of such capability the system shall be able to receive from an entitlement system and process data necessary for timely generation and submission of these reports or their equivalents to Treasury's FMS via the CASH TRACK Web site or in other acceptable form. | Source: TFMVol1,Pt6,Ch8500, App2; Source Date: 3/1/2012Source: DoDFMRVol5,Ch11,Sub1107; Source Date: 5/1/2012Source: TFMVol1,Pt6,Ch8500, Sec8530; Source Date: 3/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_032 |
| Disbursements | 17.14.033 | D - Duplicate Requirement Deleted | DELETED: The system must provide automated functionality to export National Automated Clearing House Association (NACHA) payment formats for Non-Treasury Disbursing Offices. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Disbursing_Disbursements_033 |

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| Disbursements | 17.14.034 | | The system shall have edits preventing a user from making a payment generated internally within the system / Disbursing Office if it has not been certified in the system. | Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012Source: 31USC,SubttlIII,Ch35, SubchIII,Sec3528; Source Date: 1/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_034 |
| Disbursements | 17.14.035 | | The system shall provide the capability to defer/undefer paid vouchers and account for them. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_035 |

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| Disbursements | 17.14.036 | | The system shall provide the capability to process and account for payments from a contingency fund. In support of such transactions the system shall generate and populate the DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: 10USC,SubttlA,PtI,Ch3,Sec127; Source Date: 11/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_036 |
| Disbursements | 17.14.037 | C - Authoritative Source/Reference Updated | **To system must provide automated functionality to export Automated Clearing House (ACH) payment files in the following formats: Prearranged Payment and Deposit (PPD) with or without addenda, Corporate Debit or Credit (CCD) with or without addenda, or Corporate Trade Exchange (CTX) formats. Refer to the NACHA Operating Rules for details on payment record formats.** | Source: Greenbook,Ch2; Source Date: 5/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_037 |

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| Disbursements | 17.14.038 | C - Authoritative Source/Reference Updated | **The system, before releasing ACH payment file to the Federal Reserve Bank (FRB), must provide automated functionality allowing to verify whether payment data passes all required validation edits. The edits shall be designed based on requirements and standards set for payment files by Operating Rules and the Operating Guidelines of National Automated Clearing House Association (NACHA).** | Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012Source: 31CFR,SubttlB,ChII,SubchA,Pt210; Source Date: 6/1/2011 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_038 |
| Disbursements | 17.14.039 | | The system shall provide the capability to process payments which are classified for security purposes. In support of such capability the system shall allow an authorized user to indicate in the electronic personal profiles of the disbursing personnel their security clearance levels and use this indicator for restriction/management of their access to processing classified payments. | Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 5/1/2012Source: 10USC,SubttlA,PtII,Ch47,SubchI,Sec801; Source Date: 11/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_039 |

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| Disbursements | 17.14.040 | | The system shall provide the capability to receive a Notification of Change (NOC) from the Federal Reserve Bank or Receiving Depositary Institution and forward it to the appropriate entitlement system. NOC is a method used by a financial institution to notify a Federal agency to correct or change account information in an entry the Federal agency processed through the ACH. | Source: Greenbook,Ch6; Source Date: 5/1/2013 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursements_040 |
| Disbursing Operations in Foreign Currency | 17.15.001 | | The system shall provide the capability to process and account for transactions in foreign currencies. | Source: DoDFMRVol5,Ch12,Sub1201; Source Date: 4/1/2011Source: TFMVol1,Pt2,Ch3200; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_001 |
| Disbursing Operations in Foreign Currency | 17.15.002 | | The system shall provide the capability for an authorized user to establish Rate of Exchange for each foreign currency used in disbursing operations. | Source: DoDFMRVol5,Ch13,Sub1304; Source Date: 1/1/2011Source: TFMVol1,Pt2,Ch3200, Sec3230; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_002 |

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| Disbursing Operations in Foreign Currency | 17.15.003 | | The system shall provide the capability to maintain a separate exchange rate for a foreign currency if it is carried for accommodation exchange transactions at a different exchange rate than that used for disbursements. If the two rates are used for the same currency the system shall maintain separate accountability for the currency at each rate. | Source: DoDFMRVol5,Ch16,Sub1601; Source Date: 2/1/2011Source: TFMVol1,Pt2,Ch3200, Sec3230; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_003 |
| Disbursing Operations in Foreign Currency | 17.15.004 | | The system shall provide a capability to compute and maintain Recomputed Rate of exchange for each applicable foreign currency used in disbursing operations. | Source: DoDFMRVol5,Ch13,Sub1304; Source Date: 1/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_004 |
| Disbursing Operations in Foreign Currency | 17.15.005 | | The system shall provide the capability to convert foreign currency input, transactions and balances into a U.S. dollars equivalent and vice versa based on maintained in the system foreign currency exchange rates. | Source: DoDFMRVol5,Ch13,Sub1304; Source Date: 1/1/2011Source: TFMVol1,Pt2,Ch3200, Sec3230; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_005 |

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| Disbursing Operations in Foreign Currency | 17.15.006 | | The system shall provide the capability to generate an ITS.gov payment file containing payment transactions in foreign currency to be processed by International Treasury Services (ITS). The file shall contain transactions from a certified ready to pay files received from entitlement systems and created internally within the system/Disbursing Office. All transactions included in the file must pass all required validation edits. | Source: DoDFMRVol5,Ch12,Sub1201; Source Date: 4/1/2011Source: DoDFMRVol5,Ch24,Sub2409; Source Date: 3/1/2012Source: TFMVol1,Pt4A,Ch3000,Sec30110; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursing_Operations_in_Foreign_Currency_006 |
| Disbursing Operations in Foreign Currency | 17.15.007 | | The system shall be interfaced or have data/info upload/download capability with the International Treasury Services system for submission of ITS.gov payment files. | Source: DoDFMRVol5,Ch12,Sub1201; Source Date: 4/1/2011Source: DoDFMRVol5,Ch24,Sub2409; Source Date: 3/1/2012Source: TFMVol1,Pt4A,Ch3000,Sec30110; Source Date: 12/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Disbursing_Operations_in_Foreign_Currency_007 |
| Disbursing Operations in Foreign Currency | 17.15.008 | | The system shall, upon collection of foreign currency, provide the capability to capture source of the currency, miscellaneous receipt accounts or other Department of the Treasury accounts to be credited, and identify any restrictions on the use of the currency. | Source: DoDFMRVol5,Ch12,Sub1204; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_008 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Operations in Foreign Currency | 17.15.009 | | The system shall provide the capability to process and account for accommodation exchange transactions conducted in foreign currencies. | Source: DoDFMRVol5,Ch12,Sub1204; Source Date: 4/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_009 |
| Disbursing Operations in Foreign Currency | 17.15.010 | | The system shall provide the capability to generate and populate the DD Form 2664 (Currency Exchange Record), and/or allow an authorized user to populate all applicable fields. The system shall generate the DD Form 2664 for Disbursing Officers, deputies, agents, and cashiers making foreign currency accommodation exchanges on a daily basis. | Source: DoDFMRVol5,Ch12,Sub1204; Source Date: 4/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Operations_in_Foreign_Currency_010 |
| Disbursing Operations in Foreign Currency | 17.15.011 | | The system shall provide the capability to process transactions accounting for a procurement of foreign funds. | Source: DoDFMRVol5,Ch13,Sub1302; Source Date: 1/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_011 |
| Disbursing Operations in Foreign Currency | 17.15.012 | | The system shall provide the capability to process transactions accounting for foreign currencies sent to the U.S. Treasury designated repository as mutilated or unfit. | Source: DoDFMRVol5,Ch13,Sub1303; Source Date: 1/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_012 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Disbursing Operations in Foreign Currency | 17.15.013 | | The system shall provide the capability to compute and account for daily gains or losses of the foreign currency cash balances due to exchange rate fluctuation by a Disbursing Officer, Deputy Disbursing Officer, agent, cashier in order to keep personal liability accurate. The system may consolidate the net change for all currencies on a single DD Form 1131 or SF 1034, as appropriate. | Source: DoDFMRVol5,Ch13,Sub1304; Source Date: 1/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_013 |
| Disbursing Operations in Foreign Currency | 17.15.014 | | The system shall provide the capability to account for Gains and Losses Due to Rounding resulted from individual transactions when conversion of foreign currency into U.S. currency occurs. In support of such transactions the system shall generate and automatically populate, and/or allow an authorized user to input data into all applicable areas on a Certificate of Adjustment Due to Rounding. The system may consolidate the net Gain or Loss reflected on the certificate on a single DD Form 1131 or SF 1034, as appropriate. | Source: DoDFMRVol5,Ch13,Sub1304; Source Date: 1/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Disbursing_Operations_in_Foreign_Currency_014 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Disbursing Operations in Foreign Currency | 17.15.015 | | The system shall provide the capability to generate and automatically populate the DD Form 2663 (Foreign Currency Control Record). This form shows current balances of foreign currency on hand (all foreign currency held by cashiers, in the vault, or by other agents of the DO) and in limited depositary accounts (LDAs), as well as the detailed transactions that increase or decrease these balances. The system shall generate separate DD Form 2663 for each type of foreign currency used, for accommodation exchange foreign currency if it is carried at a different exchange rate than that used for disbursements. The system also shall provide the capability to maintain separate DD Forms 2663 for foreign currency on hand and foreign currency in LDAs. | Source: DoDFMRVol5,Ch16,Sub1601; Source Date: 2/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Disbursing_Operations_in_Foreign_Currency_015 |
| Disbursing Operations in Foreign Currency | 17.15.016 | | The system shall provide the capability to generate and populate the following quarterly Foreign Currency Reports: A) Cumulative Report of Foreign Currency Purchased With U.S. Dollars from Sources Outside the U.S. Government. B) Report of the Balance of Foreign Currency Held Under Dollar Accountability. C) Report of Foreign Exchange Received by DOs and Credited Immediately to Miscellaneous Receipt Accounts of the Department of the Treasury. | Source: DoDFMRVol5,Ch16,Sub1602; Source Date: 2/1/2011 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Disbursing_Disbursing_Operations_in_Foreign_Currency_016 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Limited Depositary Checking Accounts | 17.16.001 | | The system shall provide the capability to establish separate Limited Depositary Accounts for each applicable foreign currency and set time limits on the payability (negotiability) of Limited Depositary Account checks. | Source: DoDFMRVol5,Ch14,Sub1402; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8010.20; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Limited_Depositary_Checking_Accounts_002 |
| Limited Depositary Checking Accounts | 17.16.002 | | The system shall provide the capability to process transactions accounting for payments made with Limited Depositary checks. | Source: DoDFMRVol5,Ch14,Sub1403; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8010.20; Source Date: 12/1/2002 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_001 |
| Limited Depositary Checking Accounts | 17.16.003 | | The system shall provide the capability to produce a Limited Depositary Account Check Print File and then send it to the check printing system/device. The file shall contain two groups of records: transactions generated and certified internally within the Disbursing system/office, and transactions included into the certified ready to pay files received from entitlement systems. All transactions included in the file must pass all required validation edits. | Source: DoDFMRVol5,Ch14,Sub1403; Source Date: 4/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Limited Depositary Checking Accounts | 17.16.004 | | The system shall provide the capability to register transactions accounting for issuance of Limited Depositary checks. In support of such capability the system shall generate and populate a Record of Checks Issued. | Source: DoDFMRVol5,Ch14,Sub1403; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8020; Source Date: 12/1/2002 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_004 |
| Limited Depositary Checking Accounts | 17.16.005 | | The system shall provide the capability to facilitate an automatic or manual reconciliation process between Disbursing Officer Record of Check Issues with Periodic Statement of Limited Depositary Account received from a financial institution. | Source: DoDFMRVol5,Ch14,Sub1403; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8085; Source Date: 12/1/2002 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_005 |
| Limited Depositary Checking Accounts | 17.16.006 | | The system shall provide the capability to process transactions accounting for interest earned on interest-bearing Limited Depositary Accounts. In support of such capabilities the system shall generate and populate the DD Form 1131 (Cash Collection Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch14,Sub1403; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8085; Source Date: 12/1/2002 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Disbursing_Limited_Depositary_Checking_Accounts_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Limited Depositary Checking Accounts | 17.16.007 | | The system shall provide the capability to process transactions accounting for voided Limited Depositary checks. The Disbursing Officer can void checks based on the payee's none-entitlement to the payment, or an error in the way the check is drawn. | Source: DoDFMRVol5,Ch14,Sub1404; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8030; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Limited_Depositary_Checking_Accounts_007 |
| Limited Depositary Checking Accounts | 17.16.008 | | The system shall provide the capability to process transactions accounting for spoiled Limited Depositary checks. Spoiled checks are the ones which physical appearance don't much required standards: mutilated, torn, not whole, smudged, or unreadable; or resulted from erroneous the preparation of the check, e.g., voucher correct but the check data does not match the voucher. | Source: DoDFMRVol5,Ch14,Sub1404; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8030; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Limited_Depositary_Checking_Accounts_008 |
| Limited Depositary Checking Accounts | 17.16.009 | | The system shall provide the automated capability to identify and mark Limited Depositary Account checks as 'Uncurrent' when they have not been negotiated by a Limited Depositary within applicable period of negotiability (limited-payability) set in the system. | Source: DoDFMRVol5,Ch14,Sub1405; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8010.20; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Limited_Depositary_Checking_Accounts_009 |

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| Limited Depositary Checking Accounts | 17.16.010 | | The system shall provide the capability to generate and populate separate listings of uncurrent, voided and spoiled Limited Depositary checks. | Source: DoDFMRVol5,Ch14,Sub1405; Source Date: 4/1/2012Source: DoDFMRVol5,Ch14,Sub1404; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8030; Source Date: 12/1/2002 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_010 |
| Limited Depositary Checking Accounts | 17.16.011 | | The system shall provide the capability to process transaction accounting for a purchase of foreign currency in the amount represented by the outstanding Limited Depositary checks identified on the Uncurrent Check listing. Such transaction results in the increase of the Limited Depositary Account balance. A DO completes the purchase by issuing a U.S. Treasury check payable to the Department of the Treasury for the U.S. dollar equivalent shown on the Uncurrent Check listing. The system shall support such transaction by generating and populating OF 1017-G (Journal Voucher ), and/or allowing an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch14,Sub1405; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8080; Source Date: 12/1/2002 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_011 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Limited Depositary Checking Accounts | 17.16.012 | | The system shall provide the capability to process transactions accounting for the transfer of the proceeds of uncurrent checks. In support of such transactions the system shall generate and populate an OF 1017-G (Journal Voucher) , and/or allow an authorized user to populate all applicable fields | Source: DoDFMRVol5,Ch14,Sub1409; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8080; Source Date: 12/1/2002Source: DoDFMRVol5,Ch14,Sub1405; Source Date: 4/1/2012 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_012 |
| Limited Depositary Checking Accounts | 17.16.013 | | The system shall provide a capability to process transactions accounting for cancellation of Limited Depositary checks. | Source: DoDFMRVol5,Ch14,Sub1406; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8050; Source Date: 12/1/2002 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_013 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Limited Depositary Checking Accounts | 17.16.014 | | The system shall provide the capability to process transactions accounting for Limited Depositary Check issue overdrafts and underdrafts. In support of such transaction the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch14,Sub1408; Source Date: 4/1/2012Source: DoDFMRVol5,Ch14,Sub1409; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8040.50; Source Date: 12/1/2002 | 2.2.2.4_Making Payments_DO | Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_014 |
| Limited Depositary Checking Accounts | 17.16.015 | | The system shall provide the capability to generate and populate Schedule of Deposits of Limited Depositary Account and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch14,Sub1409; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8020.50; Source Date: 12/1/2002 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_015 |
| Limited Depositary Checking Accounts | 17.16.016 | | The system shall provide the capability to generate and populate an SF 1149 (Statement of Designated Depositary Account), and/or allow an authorized user to input data into all applicable fields. This form shall be generated for each Limited Depositary Account. | Source: DoDFMRVol5,Ch14,Sub1409; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8020.10; Source Date: 12/1/2002 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Limited_Depositary_Checking_Accounts_016 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Limited Depositary Checking Accounts | 17.16.017 | | The system shall provide the capability to process transactions accounting for Limited Depositary Account adjustments due to service charges. In support of such capability the system shall generate and populate an OF 1017-G (Journal Voucher), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch14,Sub1409; Source Date: 4/1/2012Source: TFMVol1,Pt4,Ch8000, Sec8085; Source Date: 12/1/2002 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Limited_Depositary_Checking_Accounts_017 |
| Accountability Reports | 17.17.001 | | The system shall provide the capability to process transactions accounting for an advance and return of funds and accountable items between the Disbursing Officer, deputies, cashiers and agents. In support of such transactions, the system shall generate and populate the DD Form 1081(Statement of Agent Officer's Account), and/or allow an authorized user to input data/info into applicable fields. DD Form 1081 is a summary of cash transactions and receipt for cash and vouchers on hand whenever a settlement of the account occurs. This form summarizes cash transactions for the period covered by the turn-in. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012Source: DoDFMRVol5,Ch19,Sub1904; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Accountability_Reports_001 |
| Accountability Reports | 17.17.002 | | The system shall provide the capability for the Disbursing Officer, Deputy Disbursing Officer, Agent, or Cashier to indicate whether the DD Form 1081 is for an Advance or Return. | Source: DoDFMRVol5,Ch19,Sub1904; Source Date: 8/1/2011Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Accountability_Reports_002 |

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| Accountability Reports | 17.17.003 | | The system shall provide the capability to accept and process multiple DD Form's 1081, only in the same sequence as the advancing/returning source generated them. | Source: DoDFMRVol5,Ch19,Sub1904; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Accountability_Reports_003 |
| Accountability Reports | 17.17.004 | | The system shall provide the capability to populate automatically the beginning balance of the new DD Form 1081 with the amount of the ending balance of the last processed DD Form 1081 for the same accountable person. | Source: DoDFMRVol5,Ch19,Sub1904; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Accountability_Reports_004 |
| Accountability Reports | 17.17.005 | | The system shall provide the capability for an authorized user to verify and confirm/disconfirm that electronic records of funds and financial documents reported on the DD Form 1081 (Statement of Agent Officer's Account) are in agreement with their physical count. | Source: DoDFMRVol5,Ch19,Sub1904; Source Date: 8/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Accountability_Reports_005 |
| Accountability Reports | 17.17.006 | | The system shall provide the capability for a recipient of the DD 1081 to return incorrect items back to the accountable individual. | Source: DoDFMRVol5,Ch19,Sub1904; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100,Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_006 |

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| Accountability Reports | 17.17.007 | | The system shall provide the capability to generate and populate the DD Form 2665 (Daily Agent Accountability Summary), and/or allow an authorized user to input data into all applicable fields. It is a stand-alone document that provides a complete picture of a deputy's, cashier's, or agent's accountability transactions from day to day. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_007 |
| Accountability Reports | 17.17.008 | | The system shall provide the capability to populate automatically the beginning balance on the DD Form 2665 for a deputy, agent or cashier from the ending balance of their last submitted DD Form 2665. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_008 |
| Accountability Reports | 17.17.009 | | The system shall provide the capability for a user to sign the DD Form 2665 electronically. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012Source: DoDFMRVol5,Ch1,Sub0103; Source Date: 8/1/2010 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_009 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accountability Reports | 17.17.010 | | The system shall require all deputies/agents/cashiers assigned to the Main Disbursing Office, Remote Site or Disbursing Agent to submit their DD Forms 2665 respectively to Disbursing Officer, Deputy or Disbursing Agent as part of the daily business close-out process. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_010 |
| Accountability Reports | 17.17.011 | | The system shall prevent all deputies/agents/cashiers assigned to the Main Disbursing Office, Remote Site or Disbursing Agent from closing out and submitting their DD Forms 2665 to Disbursing Officer, Deputy or Disbursing Agent respectively if they have not returned on the DD Form 1081 all required accountable items. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_011 |
| Accountability Reports | 17.17.012 | | The system shall provide a capability for the Disbursing Officer, Deputy Disbursing Officer and Disbursing Agent to balance and finalize the DD Form 2665 submitted to them by all deputies/agents/cashiers assigned to the Main Disbursing Office, Remote Site or Disbursing Agent. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_012 |
| Accountability Reports | 17.17.013 | | The system shall prevent an authorized user from opening a new DD Form 2665 if the DD Form 2665 for the previous business day has not being closed-out / finalized. | Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_013 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accountability Reports | 17.17.014 | | The system shall provide the capability to generate and automatically populate a DD Form 2657 (Daily Statement of Accountability) for each day the Disbursing Officer (DO) conducts business. | Source: DoDFMRVol5,Ch19,Sub1902; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_014 |
| Accountability Reports | 17.17.015 | | The system shall provide the capability for the Disbursing Officer or Deputy Disbursing Officer to sign DD Form 2657 electronically. | Source: DoDFMRVol5,Ch19,Sub1902; Source Date: 8/1/2011Source: DoDFMRVol5,Ch1,Sub0103; Source Date: 8/1/2010Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_015 |
| Accountability Reports | 17.17.016 | | The system shall provide the capability to generate and automatically populate or allow an authorized user to populate applicable fields on an SF 1219 (Statement of Accountability) for each accounting period (month). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012Source: DoDFMRVol5,Ch19,Sub1901; Source Date: 8/1/2011 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_016 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accountability Reports | 17.17.017 | | The system shall allow a Disbursing Officer to certify the SF 1219 only if corresponding DD Form 2657 for the reporting period has been electronically signed/finalized in the system. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_017 |
| Accountability Reports | 17.17.018 | | The system shall provide the capability to use a calendar month as a default reporting period for the SF 1219. The system also shall allow an authorized user to modify dates for a reporting period if it is necessary. Exceptions to the calendar month as the reporting period depend on situations such as when a Disbursing Officer (DO) is relieved from disbursing duties before the last day of the month, or when a DO commences disbursing duties on other than the first day of the month. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_018 |
| Accountability Reports | 17.17.019 | | The system shall provide the Disbursing Officer or Deputy Disbursing Officer (when authorized) with the capability of electronically signing/certifying the SF 1219. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: DoDFMRVol5,Ch1,Sub0103; Source Date: 8/1/2010Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012Source: OMBCIRA-130,AppII; Source Date: 11/1/2000 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_019 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Accountability Reports | 17.17.020 | | The system shall provide the capability to process correcting entries on the SF 1219. In support of such capability the system shall process automatically electronic data or allow an authorized user to input data manually from received an FMS Form 6652 (Statement of Differences, Disbursing Office Transaction). | Source: TFMVol1,Pt2,Ch5100, Sec5120; Source Date: 3/1/2012Source: TFMVol1,Pt2,Ch3100, Sec3175; Source Date: 3/1/2012Source: DoDFMRVol5,Ch24,Sub2403; Source Date: 3/1/2012 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Disbursing_Accountability_Reports_020 |
| Accountability Reports | 17.17.021 | | The system shall have controls preventing corrections/amendments to be done to the SF 1219 if it has been already finalized and submitted to the U.S. Treasury. A Disbursing Officer makes any necessary adjustments only on a succeeding month's SF 1219. | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_021 |
| Accountability Reports | 17.17.022 | | The system shall have the capability to store electronic images or generate electronic records of documents supporting adjustment entries on the supplemental or succeeding month's SF 1219 (Statement of Accountability). | Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 3/1/2012 | 2.2.3.1_Reporting on Payments_DO | Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM. | Disbursing_Accountability_Reports_022 |
| Miscellaneous Activities and Transactions | 17.18.001 | | The system shall provide the capability to process and account for transactions associated with redemption of the U.S. savings bonds. | Source: DoDFMRVol5,Ch23,Sub2303; Source Date: 6/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_001 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Miscellaneous Activities and Transactions | 17.18.002 | | The system shall provide the capability to process transactions accounting for deposit of redeemed Savings Bonds to Federal Reserve Bank. In support of such transactions the system shall generate and populate the DD Form 215 (Deposit Ticket), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch23,Sub2303; Source Date: 6/1/2012 | 2.2.5.4_Managing Debt_P | Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM. | Disbursing_Miscellaneous_Activities_and_Transactions_002 |
| Miscellaneous Activities and Transactions | 17.18.003 | | The system shall provide the capability to generate and populate an IRS Form 1099 -INT, and/or allow an authorized user to populate all applicable fields when interest paid for redeemed U.S. Treasury bond is equal to or greater than $10.00. | Source: DoDFMRVol5,Ch23,Sub2303; Source Date: 6/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_003 |
| Miscellaneous Activities and Transactions | 17.18.004 | | The system shall provide the capability to process transactions accounting for the destruction of U.S. currency and coins, Foreign currency and coins and U.S. Treasury Checks. To document such transactions the system shall have the capability to generate and populate the DD Form 2669 (Destruction Schedule), and/or allow an authorized user to populate all applicable fields. | Source: DoDFMRVol5,Ch18,Sub1802; Source Date: 12/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_004 |
| Miscellaneous Activities and Transactions | 17.18.005 | | The system shall provide the capability to process and account for un-vouchered overage of funds. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_005 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Miscellaneous Activities and Transactions | 17.18.006 | | The system shall provide the capability to process and account for an un-vouchered shortage of funds. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_006 |
| Miscellaneous Activities and Transactions | 17.18.007 | | The system shall provide the capability to process and account for transactions involving traveler's checks. | Source: DoDFMRVol5,Ch3,Sub0308; Source Date: 9/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_007 |
| Miscellaneous Activities and Transactions | 17.18.008 | | The system shall provide the capability to process and account for accommodation exchange transactions conducted in U.S. currency for the following payable in U.S. currency negotiable instruments: U.S. Treasury Checks; Traveler's Checks; Money Orders; third-party checks; state and local government checks; credit card checks; business checks; and personal checks. | Source: DoDFMRVol5,Ch4,Sub0401; Source Date: 12/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_008 |
| Miscellaneous Activities and Transactions | 17.18.009 | | The system shall provide the capability to generate and populate Journal Voucher Control Log, and/or allow an authorized user to populate all applicable fields. JV Log provides perpetual inventory of numbers assigned to all issued OF 1017-G (Journal Vouchers). The Log also may contain the following fields: Date, Reference, Explanation, Debit Amount, Credit Amount, Prepared By, and Approved By. | Source: DoDFMRVol5,Ch7,Sub0705; Source Date: 9/1/2011Source: DoDFMRVol5,Ch11,Sub1102; Source Date: 5/1/2012 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Miscellaneous_Activities_and_Transactions_009 |

| DISBURSING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 17 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Miscellaneous Activities and Transactions | 17.18.010 | | The system shall provide the capability to process and account for transactions associated with dishonored checks. These are checks that were processed by the Disbursing Office and later returned unpaid by a depositary on an SF 5515. In support of such capability the system shall reverse the original collection by generating the DD Form 1131 (Collection Voucher). | Source: DoDFMRVol5,Ch4,Sub0403; Source Date: 12/1/2011 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_010 |
| Miscellaneous Activities and Transactions | 17.18.011 | | The system shall provide the capability for the Disbursing Officer or Deputy DO to advance dishonored checks to their deputies/agents/cashiers. | Source: DoDFMRVol5,Ch19,Sub1903; Source Date: 8/1/2011Source: TFMVol1,Pt4A,Ch2000,Sec2045; Source Date: 12/1/2012 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Disbursing_Miscellaneous_Activities_and_Transactions_011 |
| Miscellaneous Activities and Transactions | 17.18.012 | | The system shall provide the capability to register transactions accounting for overages and losses of funds discovered in the disbursing officer's account. To support such capability the system shall generate and populate the DD Form 2667 (Subsidiary Accountability Record), and/or allow an authorized user to input data into all applicable fields. The system shall maintain two separate cumulative DD Form 2667, one for overages and another one for losses of funds. | Source: DoDFMRVol5,Ch6,Sub0605; Source Date: 10/1/2011Source: DoDFMRVol5,Ch6,Sub0602; Source Date: 10/1/2011 | FFMIA Financial Management Goal_2.3 | Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available. | Disbursing_Miscellaneous_Activities_and_Transactions_012 |

# ACRONYMS

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|---|---|
| ALC | Agency Location Code |
| ATM | Automated Teller Machine |
| CCD | Cash Concentration or Disbursement |
| CCD+ | Cash Concentration or Disbursement Plus Addendum |
| CCR | Central Contractor Registration |
| CFR | Code of Federal Regulations |
| CP&R | Check Payment & Reconciliation |
| CTX | Corporate Trade Exchange |
| DCRM | Defense Check Reconciliation Module |
| DD | Direct Deposit |
| DDMS | Defense Debt Management System |
| DFAS | Defense Finance and Accounting Service |
| DO | Disbursing Office |
| DoD | Department of Defense |
| DSSN | Disbursing Station Symbol Number |
| ECS | Electronic Certification System |
| EFT | Electronic Funds Transfer |
| FFMIA | Federal Financial Management Improvement Act |
| FPA | Federal Program Agencies |
| FRB | Federal Reserve Bank |
| IDD | International Direct Deposit |
| IPAC | Intra-governmental Payment and Collection |
| NACHA | National Automated Clearing House Association |
| OMB | Office of Management and Budget |
| PACER | Payments Claims and Enhanced Reconciliation |
| PP&E | Property, Plant, and Equipment |
| PPD | Prearranged Payment and Deposit |
| PPD+ | Prearranged Payment and Deposit Plus Addendum |
| RCB | Return Check and Bond |
| RFC | Regional Financial Center |
| RTN | Routing Transit Number |
| SB | Savings Bond |
| SPO | Split Pay Option |
| SPS | Secure Payment System |
| SSN | Social Security Number |

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|---|---|
| TAFS | Treasury Appropriation Fund Symbol |
| TFM | Treasury Financial Manual |
| USSGL | United States Standard General Ledger |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 18, Foreign Military Sales (Security Assistance)

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 18, Foreign Military Sales (Security Assistance)**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Foreign Military Sales specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Foreign Military Sales specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Foreign Military Sales specific financial management systems requirements for system and program managers' use in developing Foreign Military Sales functionality.

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Foreign Military Sales financial management systems. It is a

comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# FOREIGN MILITARY SALES (SECURITY ASSISTANCE) INTRODUCTION

The Department of Defense (DoD) has launched a major effort to reform the current foreign military sales (FMS) system and to ensure that this valuable program remains viable into the next millennium. This reform effort will focus on improving the FMS system's performance and adopting better business practices wherever possible.

The FMS program is the government-to-government method for selling United States (U.S.) defense equipment, services, and training. Responsible arms sales further national security and foreign policy objectives by strengthening bilateral defense relations, supporting coalition building, and enhancing interoperability between U.S. forces and militaries of friends and allies. These sales also contribute to American prosperity by improving the U.S. balance of trade position, sustaining highly skilled jobs in the defense industrial base, and extending production lines and lowering unit costs for key weapon systems.

The FMS Program is that part of Security Assistance authorized by the Arms Export Control Act (AECA) and conducted using formal contracts or agreements between the United States Government (USG) and an authorized foreign purchaser. These contracts, called Letters of Offer and Acceptance (LOAs), are signed by both the USG and the purchasing Government or international organization; and provide for the sale of defense articles and/or defense services (to include training) usually from DoD stocks or through purchase under DoD managed contracts. As with all Security Assistance, the FMS program supports U.S. foreign policy and national security. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.001 | | The system shall retain Foreign Military Sales (FMS) documents for a period of 10 years from the date of final case closure. Exceptions, such as records associated with ongoing litigation proceedings and country suspensions, may be issued by the Defense Security Cooperation Agency (DSCA). | Source: DoDFMRVol15,Ch6,Sub0601; Source Date: 7/1/2013 | 1.3.2.2_Making Federal Financial Information Accessible_P | Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause. | Foreign_Military_Sales_001 |
| Foreign Military Sales (Security Assistance) | 18.01.003 | | The system shall be able to automatically request Expenditure Authority (EA) prior to processing the disbursements against the contract authority. | Source: DoDFMRVol15,Ch3,Sub0304; Source Date: 2/1/2012 | 2.1.2.1_Recording Budget Obligations and Outlays_P | Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure. | Foreign_Military_Sales_002 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.004 | | The system shall place a disbursement on hold if the country does not have enough cash or Expenditure Authority (EA) is not approved. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_014 |
| Foreign Military Sales (Security Assistance) | 18.01.005 | | To support the billing and reimbursement process, the system shall be able to automatically bill foreign governments and international organizations (Customers) for costs related to defense articles and services that have been sold pursuant to the Arms Export Control Act (AECA) and automatically create payment schedules attached to the Letter of Offer and Acceptance (LOA). | Source: DoDFMRVol15,Ch8,Sub0801; Source Date: 5/1/2012 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Foreign_Military_Sales_003 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.006 | | To support the billing and reimbursement process, the system shall allow users to report Foreign Military Sales (FMS) deliveries of materiel and services, contractor progress payments, and other related costs for the purpose of obtaining reimbursement or reporting performance under an allotment of Trust Fund budget authority. | Source: DoDFMRVol15,Ch8,Sub0801; Source Date: 5/1/2012 | 1.2.1.3_Determining Costs_DO | Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM. | Foreign_Military_Sales_004 |
| Foreign Military Sales (Security Assistance) | 18.01.007 | | To support the billing and reimbursement process, the system shall be able to automatically request reimbursement from other DoD Components for costs associated with inter-service support of Foreign Military Sales (FMS) cases. | Source: DoDFMRVol15,Ch8,Sub0801; Source Date: 5/1/2012 | 2.2.4.3_Establishing Receivables_DO | Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM. | Foreign_Military_Sales_005 |

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| Foreign Military Sales (Security Assistance) | 18.01.008 | | The system shall be able to manage cash at country level to ensure sufficient funds are available to meet expenditure requirements and to determine arrearages of a country's dependable undertaking. Cumulative summary accounts reflecting budget authority, commitments, obligations, accounts payable, accounts receivable, and accrued expenditures are required in order to complete required budget execution reports on the FMS Trust Fund Account. | Source: DoDFMRVol15,Ch3,Sub0301; Source Date: 2/1/2012 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Foreign_Military_Sales_006 |
| Foreign Military Sales (Security Assistance) | 18.01.009 | | The system shall allow the user to summarize all Case Level accounts at the Trust Fund Level. | Source: DoDFMRVol15,Ch3,Sub0301; Source Date: 2/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_024 |

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| Foreign Military Sales (Security Assistance) | 18.01.011 | | The system shall allow the user to charge interest on direct loans at a single fixed rate determined by the Department of the Treasury. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Foreign_Military_Sales_015 |
| Foreign Military Sales (Security Assistance) | 18.01.012 | | The system shall allow user to prepare a quarterly MILSTRIP requisition status report for each purchaser. | Source: DSCA5105.38-M,Ch9;Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_016 |

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| Foreign Military Sales (Security Assistance) | 18.01.013 | | The system shall allow a case to be closed after supply or services completion even if there are outstanding unliquidated obligations (ULOs) on the case. | Source: DSCA 5105.38-M,Ch6;Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_017 |

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| Foreign Military Sales (Security Assistance) | 18.01.015 | | The system shall allow the user to identify Modifications in an 'implemented' status. | Source: DSCA5105.38-M,Ch6; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_019 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.016 | | Pseudo or generic Military Articles and Services List (MASL) lines shall be used within the system to prevent classified items from being disclosed. | Source: DoD5105.38-M,Ch5; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_020 |

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| Foreign Military Sales (Security Assistance) | 18.01.017 | | The system shall have the capability to support the case development (planning) process by recording the Letter of Offer and Request (LOR), whether provided through formal correspondence, requests for proposal (RFPs), or via discussions, electronic mail (e- mail), letters, or messages. | Source: DoD5105.38-M,Ch5; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_021 |
| Foreign Military Sales (Security Assistance) | 18.01.018 | | The system shall have the capability to support the Foreign Military Sales (FMS) Budget Authority (BA) Process. | Source: DoDFMRVol15,Ch1,Sub0102; Source Date: 7/1/2011 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Foreign_Military_Sales_008 |

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| Foreign Military Sales (Security Assistance) | 18.01.019 | | To support the budget authority process, the system shall have the capability to process a United States of America Letter of Offer and Acceptance (LOA) or its equivalent when a deviation has been authorized by the Defense Security Cooperation Agency (DSCA). | Source: DoDFMRVol15 Ch2,,Sub0202; Source Date: 2/1/2012 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Foreign_Military_Sales_009 |
| Foreign Military Sales (Security Assistance) | 18.01.020 | | To support the budget authority process, the system shall have the capability to process a DD Form 2061, Foreign Military Sales (FMS) Planning Directive or its automated equivalent. (Note this document identifies cost elements, time phase plan of execution upon customer acceptance, and identifies the appropriations/funds that will be used to finance new procurement or realize earned reimbursements through delivery of items from inventory or provision of DoD in-house services). | Source: DoDFMRVol15, Ch,6,Sub0602; Source Date: 6/1/2011 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Foreign_Military_Sales_011 |
| Foreign Military Sales (Security Assistance) | 18.01.021 | | To support the budget authorization process, the system shall have the capability to process the United States of America Modification to Letter of Offer and Acceptance (LOA). (Note: The modification is a notification document to alert Foreign Military Sales (FMS) customers of within-scope cost increases, cost decreases, or other minor changes to the program). | Source: DoDFMRVol5, Ch2,Sub0202; Source Date: 2/1/2012 | 2.1.1.1_Recording Budget Authority_DI | Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11. | Foreign_Military_Sales_010 |

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| Foreign Military Sales (Security Assistance) | 18.01.022 | | The system shall have an integrated accounting and financial control system that will record all financial transactions related to an Foreign Military Sales (FMS) and/or FMS-like case from the time it is accepted until it is completed. | Source: DoDFMRVol15, Ch3,Sub0303; Source Date: 2/1/2012 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Foreign_Military_Sales_012 |
| Foreign Military Sales (Security Assistance) | 18.01.023 | | The system shall have the capability to process the following information where applicable and available: (a). Foreign Military Sales (FMS) Case Identifier; FMS Country Code; and FMS Case Identifier Line Item. These elements must be used when available for financial reporting, budgetary control, and funds control. | Source: DoDFMRVol15,Ch3,Sub0301; Source Date: 2/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Foreign_Military_Sales_022 |

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| Foreign Military Sales (Security Assistance) | 18.01.024 | | The system shall have the capability to maintain Foreign Military Sales (FMS) Trust Fund budget execution records. | Source: DoDFMRVol15,Ch2,Sub0201; Source Date: 2/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_023 |

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| Foreign Military Sales (Security Assistance) | 18.01.025 | | The system shall have the capability to maintain general ledgers and submit re-occurring monthly and annual reports. | Source: DSCA5105.38-M,Ch9;Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_032 |

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| Foreign Military Sales (Security Assistance) | 18.01.026 | | The core system shall have the capability to uniformly support the Foreign Military Sales (FMS) case file with automated customer data, financial/order data and logistics data as outlined in the DODFMR Volume 15, Chapter 6, Section 0602. | Source: DoDFMRVol15,Ch6,Sub0602; Source Date: 7/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_025 |

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| Foreign Military Sales (Security Assistance) | 18.01.027 | | The system shall ensure that goods and services provided to Foreign Military Sales (FMS) customers are priced in accordance with DoDFMR Volume 15, Chapter 7. (Note: DoD Components shall uniformly and consistently recoup current period costs and reasonable contribution of sunken investment costs). | Source: DoDFMRVol15,Ch7,Sub0701; Source Date: 6/1/2012 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_026 |

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| Foreign Military Sales (Security Assistance) | 18.01.028 | | The core system shall have the capability to support the pricing and costing criteria for Foreign Military Sales (FMS) sales of defense articles and defense services (including training) and construction services furnished to friendly foreign governments and international organizations under authority of the Arms Export Control Act (AECA) and Foreign Assistance Framework (FAA), as amended. | Source: DoDFMRVol15,Ch1,Sub0101; Source Date: 7/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_027 |

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| Foreign Military Sales (Security Assistance) | 18.01.029 | | The system shall ensure Foreign Military Sales (FMS) transactions follow DoD accounting guidance contained in the DoDFMR unless exempted by or supplemented by another approved source. (Note: Since this applies - accounts payable, accounts receivable, funds control, financial reporting, cost accounting, and general ledger requirements will not be duplicated unless specified or emphasized in Volume 15 of the DoDFMR. Those requirements unique to the FMS process will be the emphasis of this portion of the repository). | Source: DoDFMRVol15,Ch1,Sub0101; Source Date: 7/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_028 |

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| Foreign Military Sales (Security Assistance) | 18.01.030 | | The system shall have the capability to support Reimbursable Financing for Foreign Military Sales (FMS) orders. (Note: Sales under section 21 of the Arms Export Control Act (AECA) , and those sales under section 22 of the AECA for which the President has determined that it is in the national interest to bill for defense articles and services on or after delivery (deferred payment), shall be accomplished using reimbursable financing. | Source: DoDFMRVol15,Ch1,Sub0103; Source Date: 7/1/2011 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_029 |
| Foreign Military Sales (Security Assistance) | 18.01.031 | | The system shall support the Direct Cite Financing of Foreign Military Sales (FMS) Cases. (Note: New procurements initiated as a result of FMS orders under sections 22 and 29 of the Arms Export Control Act (AECA) (except as exempted in DoD FMR paragraph 010302) should be accomplished to the maximum extent feasible and appropriate through direct citation of the FMS Trust Fund (97-11 X 8242) on applicable contractual documents). | Source: DoDFMRVol15,Ch1,Sub0103; Source Date: 7/1/2011 | 1.1.5.1_Managing Revenues and Other Financing Sources_DI | Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook. | Foreign_Military_Sales_030 |

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| Foreign Military Sales (Security Assistance) | 18.01.032 | | To support the purchase process, the system shall have the capability to electronically submit Letters of Offer and Request (LORs) to the proper U.S. Implementing Agency with a list of authorized signers and senders. The system shall also generate information copies of electronic LOR submissions to the Department of State Program Manager and Defense Security Cooperation Agency (DSCA) Regional Program Director. | Source: DoD5105.38-M,Ch5; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_033 |

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| Foreign Military Sales (Security Assistance) | 18.01.033 | | The core system shall have the capability to only allow countries and organizations designated as eligible to purchase articles and services through the Foreign Military Sales (FMS) system. | Source: DSCA5105.38-M,Ch4;Source Date: 9/1/2009 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_034 |

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|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.034 | | The core system shall have the capability to ensure administration charges, to include the Small Case Management Line (SCML) are properly applied, and billed. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_035 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.035 | | The core system shall have the capability to ensure nonrecurring cost (NC) recoupment charges, are properly applied, reported, billed, and collected when appropriate. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_036 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.036 | | The system shall provide the capability for specific Terms of Sale in support of Foreign Military Sales (FMS) cases. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_037 |
| Foreign Military Sales (Security Assistance) | 18.01.037 | | The system shall have the capability to support the payment schedule of each approved case. (Note: Typically, the payment schedule projects quarterly payments due by the 15th day of March, June, September, and December unless the Terms of Sale are Cash with Acceptance, fully funded with Foreign Military Sales (FMS) Credit [Non-payable], and or Military Award Program (MAP) Merger, the case value is less than $5M, and the country is not authorized cash flow financing. In these instances, the Initial Deposit covers the entire case value). | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Foreign_Military_Sales_038 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.038 | | The system shall have the capability to support the initial deposit to cover the outlays and/or deliveries anticipated until the first quarterly payment is received. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.2.2_Making Payments_P | Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR. | Foreign_Military_Sales_039 |
| Foreign Military Sales (Security Assistance) | 18.01.039 | | The system shall have the capability to support administrative costs, administrative surcharge, and accessorial charges based on the terms of the approved case. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.1.4_Establishing Payables_DO | Provide payable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, disbursements and payables), and transaction subcategories (for example, payments/purchases) as defined in the TFM. | Foreign_Military_Sales_040 |
| Foreign Military Sales (Security Assistance) | 18.01.040 | | The system shall provide the capability to process the cost associated with Termination Liability if a Foreign Military Sales (FMS) case is terminated prior to completion. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.1.4_Establishing Payables_DO | Provide payable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, disbursements and payables), and transaction subcategories (for example, payments/purchases) as defined in the TFM. | Foreign_Military_Sales_041 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | DFAS 7900.4-M, Vol. 18 | | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.041 | | The system shall provide the capability to process a Standby Letter of Credit (SBLC) instead of Termination Liability to guarantee termination payments. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.1.1_Establishing Payables_DI | Capture Federal Government unique recipient information (for example, Federal vendor registration attributes, such as Data Universal Numbering System (DUNS) and the type of relationship with the U.S. Federal Government, grant recipient information) consistent with that required to support the payment management and invoice processing activities defined in 5 CFR 1315, the Federal Acquisitions Regulation (FAR), and the TFM. | Foreign_Military_Sales_042 |
| Foreign Military Sales (Security Assistance) | 18.01.042 | | To support the case reconciliation process, the system shall provide the capability to review each Foreign Military Sales (FMS) case annually to determine if revisions to the payment schedule are necessary. (Note: Payment schedule revisions are normally needed when there are revisions to the delivery schedules, scope changes, pricing updates, actual contract award dates, contract amendments, contract modifications, or payment milestone revisions). | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.3.1.1_Reconciling Fund Balance With Treasury_DI | Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM. | Foreign_Military_Sales_043 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.043 | | The system shall have the capability to bill the Foreign Military Sales (FMS) purchaser quarterly based on the published FMS case billing timeline. (Note: This billing is currently done by the Defense Finance and Accounting Service (DFAS) using DD Form 645). | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 2.2.4.1_Establishing Receivables_DI | Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR. | Foreign_Military_Sales_044 |
| Foreign Military Sales (Security Assistance) | 18.01.044 | | The system shall have the capability to hold implementation of the Letter of Offer and Acceptance (LOA) or Amendment if the Initial Deposit has not been received. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_045 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.045 | | The system shall have the capability to record accrued expenditures/work-in-progress and physical deliveries within 30 days of the date of shipment or performance. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_046 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.046 | | The system shall ensure timely reporting of performance data to the Foreign Military Sales (FMS) purchaser no later than 30 days of the shipment or delivery. | Source: DoD5105.38-M,Ch9; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_047 |

| FOREIGN MILITARY SALES (SECURITY ASSISTANCE) REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 18 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Military Sales (Security Assistance) | 18.01.048 | | The system shall allow a user to process multiple requisition requests against an open Foreign Military Sales (FMS) case. | Source: DoD5105.38-M,Ch5; Source Date: 10/1/2013 | 1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI | Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136. | Foreign_Military_Sales_048 |
| Foreign Military Sales (Security Assistance) | 18.01.052 | | The system shall provide safeguards to prohibit the use of one country's cash to pay for another country's bills, except when authorized by the country providing the cash. | Source: DoDFMRVol15,Ch4,Sub0401; Source Date: 1/1/2014 | 2.2.2.1_Making Payments_DI | Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR. | Foreign_Military_Sales_031 |

## ACRONYMS

| | |
|---|---|
| AECA | Arms Export Control Act |
| BA | Budget Authority |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DSCA | Defense Security Cooperation Agency |
| EA | Expenditure Authority |
| FFMIA | Federal Financial Management Improvement Act |
| FMS | Foreign Military Sales |
| LOA | Letter of Offer and Acceptance |
| LOR | Letter of Offer and Request |
| MASL | Military Articles and Services List |
| MILSTRIP | Military Standard Requisitioning Issue Procedures |
| RFP | Requests for Proposal |
| ULO | Unliquidated Obligations |

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 21, Loans

August 2014

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 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **21.01.001** | **C - Authoritative Source/Reference Updated** | |
| **21.01.002** | **C - Authoritative Source/Reference Updated** | |
| **21.01.003** | **C - Authoritative Source/Reference Updated** | |
| **21.01.004** | **C - Authoritative Source/Reference Updated** | |
| **21.01.005** | **C - Authoritative Source/Reference Updated** | |
| **21.01.006** | **C - Authoritative Source/Reference Updated** | |
| **21.01.007** | **C - Authoritative Source/Reference Updated** | |
| **21.01.008** | **C - Authoritative Source/Reference Updated** | |
| **21.01.010** | **C - Authoritative Source/Reference Updated** | |
| **21.01.011** | **C - Authoritative Source/Reference Updated** | |
| **21.01.012** | **C - Authoritative Source/Reference Updated** | |
| **21.01.013** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 21.01.014 | C - Authoritative Source/Reference Updated | |
| 21.01.015 | C - Authoritative Source/Reference Updated | |
| 21.01.016 | C - Authoritative Source/Reference Updated | |
| 21.01.017 | C - Authoritative Source/Reference Updated | |
| 21.01.018 | C - Authoritative Source/Reference Updated | |
| 21.02.001 | C - Authoritative Source/Reference Updated | |
| 21.02.002 | C - Authoritative Source/Reference Updated | Rewritten to remove A-34 specifics |
| 21.02.003 | C - Authoritative Source/Reference Updated | |
| 21.02.004 | C - Authoritative Source/Reference Updated | |
| 21.02.005 | C - Authoritative Source/Reference Updated | |
| 21.02.006 | C - Authoritative Source/Reference Updated | |
| 21.02.008 | C - Authoritative Source/Reference Updated | |
| 21.02.009 | C - Authoritative Source/Reference Updated | |
| 21.02.010 | C - Authoritative Source/Reference Updated | |
| 21.02.012 | C - Authoritative Source/Reference Updated | |
| 21.02.013 | C - Authoritative Source/Reference Updated | |
| 21.02.014 | C - Authoritative Source/Reference Updated | |
| 21.02.015 | C - Authoritative Source/Reference Updated | |
| 21.02.017 | C - Authoritative Source/Reference Updated | |
| 21.02.018 | C - Authoritative Source/Reference Updated | |
| 21.02.019 | C - Authoritative Source/Reference Updated | |
| 21.02.020 | C - Authoritative Source/Reference Updated | |

# VOLUME 21 - Loans

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 21.02.021 | C - Authoritative Source/Reference Updated | |
| 21.02.024 | C - Authoritative Source/Reference Updated | |
| 21.02.025 | C - Authoritative Source/Reference Updated | |
| 21.02.026 | C - Authoritative Source/Reference Updated | |
| 21.02.028 | C - Authoritative Source/Reference Updated | |
| 21.03.001 | C - Authoritative Source/Reference Updated | |
| 21.03.002 | C - Authoritative Source/Reference Updated | |
| 21.03.004 | C - Authoritative Source/Reference Updated | |
| 21.03.005 | C - Authoritative Source/Reference Updated | |
| 21.03.006 | C - Authoritative Source/Reference Updated | |
| 21.03.007 | C - Authoritative Source/Reference Updated | |
| 21.03.008 | C - Authoritative Source/Reference Updated | |
| 21.03.009 | C - Authoritative Source/Reference Updated | |
| 21.03.010 | C - Authoritative Source/Reference Updated | |
| 21.03.011 | C - Authoritative Source/Reference Updated | |
| 21.03.012 | C - Authoritative Source/Reference Updated | |
| 21.03.013 | C - Authoritative Source/Reference Updated | |
| 21.03.014 | C - Authoritative Source/Reference Updated | |
| 21.03.017 | C - Authoritative Source/Reference Updated | |
| 21.03.018 | C - Authoritative Source/Reference Updated | |
| 21.03.019 | C - Authoritative Source/Reference Updated | |
| 21.03.020 | C - Authoritative Source/Reference Updated | |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 21.03.021 | C - Authoritative Source/Reference Updated | |
| 21.03.022 | C - Authoritative Source/Reference Updated | |
| 21.03.023 | C - Authoritative Source/Reference Updated | |
| 21.03.024 | C - Authoritative Source/Reference Updated | |
| 21.03.025 | C - Authoritative Source/Reference Updated | |
| 21.04.001 | C - Authoritative Source/Reference Updated | |
| 21.04.002 | C - Authoritative Source/Reference Updated | |
| 21.04.003 | C - Authoritative Source/Reference Updated | |
| 21.04.004 | C - Authoritative Source/Reference Updated | |
| 21.04.005 | C - Authoritative Source/Reference Updated | |
| 21.04.006 | C - Authoritative Source/Reference Updated | |
| 21.04.007 | C - Authoritative Source/Reference Updated | |
| 21.04.008 | C - Authoritative Source/Reference Updated | |
| 21.04.009 | C - Authoritative Source/Reference Updated | |
| 21.04.010 | C - Authoritative Source/Reference Updated | |
| 21.04.011 | C - Authoritative Source/Reference Updated | |
| 21.04.012 | C - Authoritative Source/Reference Updated | |
| 21.04.013 | C - Authoritative Source/Reference Updated | |
| 21.04.014 | C - Authoritative Source/Reference Updated | |
| 21.04.015 | C - Authoritative Source/Reference Updated | |
| 21.04.016 | C - Authoritative Source/Reference Updated | |
| 21.04.017 | C - Authoritative Source/Reference Updated | |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 21.04.018 | C - Authoritative Source/Reference Updated | |
| 21.04.019 | C - Authoritative Source/Reference Updated | |
| 21.04.020 | C - Authoritative Source/Reference Updated | |
| 21.05.001 | C - Authoritative Source/Reference Updated | |
| 21.05.002 | C - Authoritative Source/Reference Updated | |
| 21.05.003 | C - Authoritative Source/Reference Updated | |
| 21.05.004 | C - Authoritative Source/Reference Updated | |
| 21.05.005 | C - Authoritative Source/Reference Updated | |
| 21.05.006 | C - Authoritative Source/Reference Updated | |
| 21.05.007 | C - Authoritative Source/Reference Updated | |
| 21.05.008 | C - Authoritative Source/Reference Updated | |
| 21.05.009 | C - Authoritative Source/Reference Updated | |
| 21.05.010 | C - Verbiage Updated per Authoritative Source | Rewritten to match updated source |
| 21.05.012 | C - Authoritative Source/Reference Updated | |
| 21.05.013 | C - Authoritative Source/Reference Updated | |
| 21.05.015 | C - Authoritative Source/Reference Updated | |
| 21.05.016 | C - Authoritative Source/Reference Updated | |
| 21.05.017 | C - Authoritative Source/Reference Updated | |
| 21.05.018 | C - Authoritative Source/Reference Updated | |
| 21.05.019 | C - Authoritative Source/Reference Updated | |
| 21.05.021 | C - Authoritative Source/Reference Updated | |
| 21.05.022 | C - Authoritative Source/Reference Updated | |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **21.05.023** | **C - Authoritative Source/Reference Updated** | |
| **21.06.001** | **C - Authoritative Source/Reference Updated** | |
| **21.06.002** | **C - Authoritative Source/Reference Updated** | |
| **21.06.003** | **C - Authoritative Source/Reference Updated** | |
| **21.06.004** | **C - Authoritative Source/Reference Updated** | |
| **21.06.005** | **C - Authoritative Source/Reference Updated** | |
| **21.06.006** | **C - Authoritative Source/Reference Updated** | |
| **21.06.009** | **C - Authoritative Source/Reference Updated** | |
| **21.06.010** | **C - Authoritative Source/Reference Updated** | |
| **21.06.012** | **C - Authoritative Source/Reference Updated** | |
| **21.06.013** | **C - Authoritative Source/Reference Updated** | |
| **21.06.014** | **C - Authoritative Source/Reference Updated** | |
| **21.06.015** | **C - Authoritative Source/Reference Updated** | |
| **21.06.017** | **C - Authoritative Source/Reference Updated** | |
| **21.06.018** | **C - Authoritative Source/Reference Updated** | |
| **21.06.019** | **C - Authoritative Source/Reference Updated** | |
| **21.06.022** | **C - Authoritative Source/Reference Updated** | |
| **21.07.001** | **C - Authoritative Source/Reference Updated** | |
| **21.07.006** | **C - Authoritative Source/Reference Updated** | |
| **21.07.007** | **C - Authoritative Source/Reference Updated** | |
| **21.07.008** | **C - Authoritative Source/Reference Updated** | |
| **21.08.005** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 21.08.008 | C - Authoritative Source/Reference Updated | |
| 21.08.009 | C - Authoritative Source/Reference Updated | |
| 21.08.011 | C - Authoritative Source/Reference Updated | |
| 21.08.012 | C - Authoritative Source/Reference Updated | |
| 21.08.013 | C - Authoritative Source/Reference Updated | |
| 21.08.014 | C - Authoritative Source/Reference Updated | |
| 21.09.001 | C - Authoritative Source/Reference Updated | |
| 21.09.003 | C - Authoritative Source/Reference Updated | |
| 21.09.004 | C - Authoritative Source/Reference Updated | |
| 21.09.006 | C - Authoritative Source/Reference Updated | |
| 21.09.007 | C - Authoritative Source/Reference Updated | |
| 21.09.008 | C - Authoritative Source/Reference Updated | |
| 21.10.004 | C - Authoritative Source/Reference Updated | |
| 21.10.005 | C - Authoritative Source/Reference Updated | |
| 21.10.006 | C - Authoritative Source/Reference Updated | |
| 21.10.007 | C - Authoritative Source/Reference Updated | |
| 21.10.008 | C - Authoritative Source/Reference Updated | |
| 21.10.009 | C - Authoritative Source/Reference Updated | |
| 21.10.010 | C - Authoritative Source/Reference Updated | |
| 21.10.013 | C - Authoritative Source/Reference Updated | |
| 21.10.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **21.10.016** | **C - Authoritative Source/Reference Updated** | |
| **21.10.017** | **C - Authoritative Source/Reference Updated** | |
| **21.10.018** | **C - Authoritative Source/Reference Updated** | |
| **21.10.019** | **C - Authoritative Source/Reference Updated** | |
| **21.10.020** | **C - Authoritative Source/Reference Updated** | |
| **21.10.021** | **C - Authoritative Source/Reference Updated** | |
| **21.10.022** | **C - Authoritative Source/Reference Updated** | |
| **21.10.024** | **C - Authoritative Source/Reference Updated** | |
| **21.10.025** | **C - Authoritative Source/Reference Updated** | |
| **21.10.027** | **C - Authoritative Source/Reference Updated** | |
| **21.10.028** | **C - Authoritative Source/Reference Updated** | |
| **21.10.029** | **C - Authoritative Source/Reference Updated** | |
| **21.10.030** | **C - Authoritative Source/Reference Updated** | |
| **21.10.032** | **C - Authoritative Source/Reference Updated** | |
| **21.10.033** | **C - Authoritative Source/Reference Updated** | |
| **21.10.034** | **C - Authoritative Source/Reference Updated** | |
| **21.10.036** | **C - Authoritative Source/Reference Updated** | |
| **21.10.037** | **C - Authoritative Source/Reference Updated** | |
| **21.10.038** | **C - Authoritative Source/Reference Updated** | |
| **21.10.039** | **C - Authoritative Source/Reference Updated** | |
| **21.10.040** | **C - Authoritative Source/Reference Updated** | |
| **21.10.041** | **C - Authoritative Source/Reference Updated** | |

| VOLUME 21 - Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **21.10.043** | **C - Authoritative Source/Reference Updated** | |
| **21.10.044** | **C - Authoritative Source/Reference Updated** | |
| **21.10.045** | **C - Authoritative Source/Reference Updated** | |
| **21.10.046** | **C - Authoritative Source/Reference Updated** | |
| **21.10.048** | **C - Authoritative Source/Reference Updated** | |
| **21.10.050** | **C - Authoritative Source/Reference Updated** | |
| **21.10.051** | **C - Authoritative Source/Reference Updated** | |
| **21.11.001** | **C - Authoritative Source/Reference Updated** | |
| **21.11.002** | **C - Authoritative Source/Reference Updated** | |
| **21.11.004** | **C - Authoritative Source/Reference Updated** | |
| **21.11.006** | **C - Authoritative Source/Reference Updated** | |
| **21.11.007** | **C - Authoritative Source/Reference Updated** | |
| **21.11.008** | **C - Authoritative Source/Reference Updated** | |
| **21.12.001** | **C - Authoritative Source/Reference Updated** | |
| **21.12.002** | **C - Authoritative Source/Reference Updated** | |
| **21.12.003** | **C - Authoritative Source/Reference Updated** | |
| **21.12.004** | **C - Authoritative Source/Reference Updated** | |
| **21.12.005** | **C - Authoritative Source/Reference Updated** | |
| **21.12.006** | **C - Authoritative Source/Reference Updated** | |
| **21.12.007** | **C - Authoritative Source/Reference Updated** | |
| **21.12.009** | **C - Authoritative Source/Reference Updated** | |
| **21.12.010** | **C - Authoritative Source/Reference Updated** | |

# VOLUME 21 - Loans

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 21.13.001 | C - Authoritative Source/Reference Updated | |
| 21.13.002 | C - Authoritative Source/Reference Updated | |
| 21.13.003 | C - Authoritative Source/Reference Updated | |
| 21.13.005 | C - Authoritative Source/Reference Updated | |
| 21.15.001 | C - Authoritative Source/Reference Updated | |
| 21.15.002 | C - Authoritative Source/Reference Updated | |
| 21.15.003 | C - Authoritative Source/Reference Updated | |
| 21.15.004 | C - Authoritative Source/Reference Updated | |
| 21.15.005 | C - Authoritative Source/Reference Updated | |
| 21.15.006 | C - Authoritative Source/Reference Updated | |
| 21.15.007 | C - Authoritative Source/Reference Updated | |
| 21.15.008 | C - Authoritative Source/Reference Updated | |
| 21.15.009 | C - Authoritative Source/Reference Updated | |
| 21.15.010 | C - Authoritative Source/Reference Updated | |
| 21.15.011 | C - Authoritative Source/Reference Updated | |
| 21.15.012 | C - Authoritative Source/Reference Updated | |
| 21.15.013 | C - Authoritative Source/Reference Updated | |
| 21.15.014 | C - Authoritative Source/Reference Updated | |
| 21.15.015 | C - Authoritative Source/Reference Updated | |
| 21.15.016 | C - Authoritative Source/Reference Updated | |
| 21.16.003 | C - Authoritative Source/Reference Updated | |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 11, Direct Loans

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **11.01.001** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.001.** |
| **11.01.002** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.002.** |
| **11.01.003** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.003.** |
| **11.01.004** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.004.** |
| **11.01.005** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.005.** |
| **11.01.006** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.006.** |
| **11.01.008** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.007.** |
| **11.01.009** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.008.** |
| **11.01.011** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.009.** |
| **11.01.013** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **11.01.014** | **D - Moved to Related Chapter** | **This requirement was moved to 21.01.010.** |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.01.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.01.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.01.017 | D - Moved to Related Chapter | This requirement was moved to 21.01.011. |
| 11.01.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.01.019 | D - Moved to Related Chapter | This requirement was moved to 21.01.012. |
| 11.01.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.01.021 | D - Moved to Related Chapter | This requirement was moved to 21.01.013. |
| 11.01.022 | D - Moved to Related Chapter | This requirement was moved to 21.01.014. |
| 11.01.023 | D - Moved to Related Chapter | This requirement was moved to 21.01.015. |
| 11.01.024 | D - Moved to Related Chapter | This requirement was moved to 21.01.016. |
| 11.01.025 | D - Moved to Related Chapter | This requirement was moved to 21.01.017. |
| 11.01.026 | D - Moved to Related Chapter | This requirement was moved to 21.01.018. |
| 11.01.027 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.001 | D - Moved to Related Chapter | This requirement was moved to 21.02.001. |
| 11.02.002 | D - Moved to Related Chapter | This requirement was moved to 21.02.002. |
| 11.02.003 | D - Moved to Related Chapter | This requirement was moved to 21.02.003. |
| 11.02.004 | D - Moved to Related Chapter | This requirement was moved to 21.02.004. |
| 11.02.005 | D - Moved to Related Chapter | This requirement was moved to 21.02.005. |
| 11.02.006 | D - Moved to Related Chapter | This requirement was moved to 21.02.006. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.02.007 | D - Moved to Related Chapter | This requirement was moved to 21.02.007. |
| 11.02.008 | D - Moved to Related Chapter | This requirement was moved to 21.02.008. |
| 11.02.009 | D - Moved to Related Chapter | This requirement was moved to 21.02.009. |
| 11.02.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.011 | D - Moved to Related Chapter | This requirement was moved to 21.02.010. |
| 11.02.012 | D - Moved to Related Chapter | This requirement was moved to 21.02.011. |
| 11.02.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.015 | D - Moved to Related Chapter | This requirement was moved to 21.02.012. |
| 11.02.016 | D - Moved to Related Chapter | This requirement was moved to 21.02.013. |
| 11.02.017 | D - Moved to Related Chapter | This requirement was moved to 21.02.014. |
| 11.02.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.019 | D - Moved to Related Chapter | This requirement was moved to 21.02.015. |
| 11.02.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.022 | D - Moved to Related Chapter | This requirement was moved to 21.02.016. |
| 11.02.024 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.025 | D - Moved to Related Chapter | This requirement was moved to 21.02.017. |
| 11.02.026 | D - Moved to Related Chapter | This requirement was moved to 21.02.018. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.02.027 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.02.028 | D - Moved to Related Chapter | This requirement was moved to 21.02.019. |
| 11.02.029 | D - Moved to Related Chapter | This requirement was moved to 21.02.020. |
| 11.02.030 | D - Moved to Related Chapter | This requirement was moved to 21.02.021. |
| 11.02.031 | D - Moved to Related Chapter | This requirement was moved to 21.02.022. |
| 11.02.032 | D - Moved to Related Chapter | This requirement was moved to 21.02.023. |
| 11.03.001 | D - Moved to Related Chapter | This requirement was moved to 21.05.001. |
| 11.03.002 | D - Moved to Related Chapter | This requirement was moved to 21.05.002. |
| 11.03.003 | D - Moved to Related Chapter | This requirement was moved to 21.05.003. |
| 11.03.004 | D - Moved to Related Chapter | This requirement was moved to 21.05.004. |
| 11.03.005 | D - Moved to Related Chapter | This requirement was moved to 21.05.005. |
| 11.03.006 | D - Moved to Related Chapter | This requirement was moved to 21.05.006. |
| 11.03.007 | D - Moved to Related Chapter | This requirement was moved to 21.05.007. |
| 11.03.008 | D - Moved to Related Chapter | This requirement was moved to 21.05.008. |
| 11.03.011 | D - Moved to Related Chapter | This requirement was moved to 21.05.009. |
| 11.03.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.03.013 | D - Moved to Related Chapter | This requirement was moved to 21.05.010. |
| 11.03.014 | D - Moved to Related Chapter | This requirement was moved to 21.05.011. |
| 11.03.015 | D - Moved to Related Chapter | This requirement was moved to 21.05.012. |
| 11.03.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.03.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.03.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.04.001 | D - Moved to Related Chapter | This requirement was moved to 21.06.001. |
| 11.04.002 | D - Moved to Related Chapter | This requirement was moved to 21.06.002. |
| 11.04.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.04.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.04.005 | D - Moved to Related Chapter | This requirement was moved to 21.06.003. |
| 11.04.006 | D - Moved to Related Chapter | This requirement was moved to 21.06.004. |
| 11.04.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.04.008 | D - Moved to Related Chapter | This requirement was moved to 21.06.005. |
| 11.04.014 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.04.016 | D - Moved to Related Chapter | This requirement was moved to 21.06.006. |
| 11.04.024 | D - Moved to Related Chapter | This requirement was moved to 21.06.007. |
| 11.04.025 | D - Moved to Related Chapter | This requirement was moved to 21.06.008. |
| 11.05.001 | D - Invalid Requirement | Requirement not testable or programmable |
| 11.05.002 | D - Moved to Related Chapter | This requirement was moved to 21.07.001. |
| 11.05.003 | D - Moved to Related Chapter | This requirement was moved to 21.07.002. |
| 11.05.004 | D - Moved to Related Chapter | This requirement was moved to 21.07.003. |
| 11.05.005 | D - Moved to Related Chapter | This requirement was moved to 21.07.004. |

# VOLUME 11 - Direct Loans

| Req ID | Change Type and Description | Reason for Change |
|---|---|---|
| 11.05.010 | D - Moved to Related Chapter | This requirement was moved to 21.07.005. |
| 11.06.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.002 | D - Moved to Related Chapter | This requirement was moved to 21.08.001. |
| 11.06.003 | D - Moved to Related Chapter | This requirement was moved to 21.08.002. |
| 11.06.004 | D - Moved to Related Chapter | This requirement was moved to 21.08.003. |
| 11.06.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.008 | D - Moved to Related Chapter | This requirement was moved to 21.08.004. |
| 11.06.010 | D - Moved to Related Chapter | This requirement was moved to 21.08.005. |
| 11.06.011 | D - Moved to Related Chapter | This requirement was moved to 21.08.006. |
| 11.06.012 | D - Moved to Related Chapter | This requirement was moved to 21.08.007. |
| 11.06.014 | D - Moved to Related Chapter | This requirement was moved to 21.08.008. |
| 11.06.015 | D - Moved to Related Chapter | This requirement was moved to 21.08.009. |
| 11.06.016 | D - Moved to Related Chapter | This requirement was moved to 21.08.010. |
| 11.06.017 | D - Moved to Related Chapter | This requirement was moved to 21.08.011. |
| 11.06.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.019 | D - Moved to Related Chapter | This requirement was moved to 21.08.012. |
| 11.06.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.06.021 | D - Moved to Related Chapter | This requirement was moved to 21.08.013. |
| 11.06.024 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.025 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.06.027 | D - Moved to Related Chapter | This requirement was moved to 21.08.014. |
| 11.06.029 | D - Moved to Related Chapter | This requirement was moved to 21.08.015. |
| 11.06.030 | D - Moved to Related Chapter | This requirement was moved to 21.08.016. |
| 11.07.001 | D - Moved to Related Chapter | This requirement was moved to 21.09.001. |
| 11.07.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.07.003 | D - Moved to Related Chapter | This requirement was moved to 21.09.002. |
| 11.07.004 | D - Moved to Related Chapter | This requirement was moved to 21.09.003. |
| 11.07.005 | D - Moved to Related Chapter | This requirement was moved to 21.09.004. |
| 11.07.007 | D - Moved to Related Chapter | This requirement was moved to 21.09.005. |
| 11.07.008 | D - Moved to Related Chapter | This requirement was moved to 21.09.006. |
| 11.07.009 | D - Moved to Related Chapter | This requirement was moved to 21.09.007. |
| 11.07.010 | D - Moved to Related Chapter | This requirement was moved to 21.09.008. |
| 11.07.011 | D - Moved to Related Chapter | This requirement was moved to 21.09.009. |
| 11.07.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.07.013 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.07.018 | D - Moved to Related Chapter | This requirement was moved to 21.09.010. |
| 11.08.001 | D - Moved to Related Chapter | This requirement was moved to 21.10.001. |
| 11.08.002 | D - Moved to Related Chapter | This requirement was moved to 21.10.002. |
| 11.08.003 | D - Moved to Related Chapter | This requirement was moved to 21.10.003. |
| 11.08.004 | D - Moved to Related Chapter | This requirement was moved to 21.10.004. |
| 11.08.005 | D - Moved to Related Chapter | This requirement was moved to 21.10.005. |
| 11.08.006 | D - Moved to Related Chapter | This requirement was moved to 21.10.006. |
| 11.08.007 | D - Moved to Related Chapter | This requirement was moved to 21.10.007. |
| 11.08.008 | D - Moved to Related Chapter | This requirement was moved to 21.10.008. |
| 11.08.009 | D - Moved to Related Chapter | This requirement was moved to 21.10.009. |
| 11.08.011 | D - Moved to Related Chapter | This requirement was moved to 21.10.010. |
| 11.08.013 | D - Moved to Related Chapter | This requirement was moved to 21.10.011. |
| 11.08.014 | D - Moved to Related Chapter | This requirement was moved to 21.10.012. |
| 11.08.016 | D - Moved to Related Chapter | This requirement was moved to 21.10.013. |
| 11.08.017 | D - Moved to Related Chapter | This requirement was moved to 21.10.014. |
| 11.08.020 | D - Moved to Related Chapter | This requirement was moved to 21.10.015. |
| 11.08.021 | D - Moved to Related Chapter | This requirement was moved to 21.10.016. |
| 11.08.022 | D - Moved to Related Chapter | This requirement was moved to 21.10.017. |
| 11.08.023 | D - Moved to Related Chapter | This requirement was moved to 21.10.018. |
| 11.08.024 | D - Moved to Related Chapter | This requirement was moved to 21.10.019. |
| 11.08.025 | D - Moved to Related Chapter | This requirement was moved to 21.10.020. |
| 11.08.026 | D - Moved to Related Chapter | This requirement was moved to 21.10.021. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **11.08.027** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.023.** |
| **11.08.029** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.024.** |
| **11.08.030** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.025.** |
| **11.08.031** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.026.** |
| **11.08.033** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.027.** |
| **11.08.034** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.028.** |
| **11.08.035** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.029.** |
| **11.08.036** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.030.** |
| **11.08.037** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.031.** |
| **11.08.038** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.032.** |
| **11.08.039** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.033.** |
| **11.08.040** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.034.** |
| **11.08.041** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.035.** |
| **11.08.042** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.036.** |
| **11.08.043** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.037.** |
| **11.08.044** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.038.** |
| **11.08.045** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.039.** |
| **11.08.046** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.040.** |
| **11.08.047** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.041.** |
| **11.08.048** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.042.** |
| **11.08.049** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.043.** |
| **11.08.050** | **D - Moved to Related Chapter** | **This requirement was moved to 21.10.044.** |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.08.051 | D - Moved to Related Chapter | This requirement was moved to 21.10.045. |
| 11.08.052 | D - Moved to Related Chapter | This requirement was moved to 21.10.046. |
| 11.08.053 | D - Moved to Related Chapter | This requirement was moved to 21.10.047. |
| 11.08.054 | D - Moved to Related Chapter | This requirement was moved to 21.10.048. |
| 11.08.056 | D - Moved to Related Chapter | This requirement was moved to 21.10.049. |
| 11.08.057 | D - Moved to Related Chapter | This requirement was moved to 21.10.050. |
| 11.08.058 | D - Moved to Related Chapter | This requirement was moved to 21.10.051. |
| 11.09.001 | D - Moved to Related Chapter | This requirement was moved to 21.11.001. |
| 11.09.002 | D - Moved to Related Chapter | This requirement was moved to 21.11.002. |
| 11.09.003 | D - Moved to Related Chapter | This requirement was moved to 21.11.003. |
| 11.09.004 | D - Moved to Related Chapter | This requirement was moved to 21.11.004. |
| 11.09.005 | D - Moved to Related Chapter | This requirement was moved to 21.11.005. |
| 11.09.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.09.007 | D - Invalid Requirement | If a loan is written off, a new loan will need to be generated in the future |
| 11.09.008 | D - Moved to Related Chapter | This requirement was moved to 21.11.006. |
| 11.09.010 | D - Moved to Related Chapter | This requirement was moved to 21.11.007. |
| 11.09.011 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.09.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.09.013 | D - Moved to Related Chapter | This requirement was moved to 21.11.008. |
| 11.09.015 | D - Moved to Related Chapter | This requirement was moved to 21.11.009. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.09.016 | D - Moved to Related Chapter | This requirement was moved to 21.11.010. |
| 11.10.001 | D - Moved to Related Chapter | This requirement was moved to 21.12.001. |
| 11.10.002 | D - Moved to Related Chapter | This requirement was moved to 21.12.002. |
| 11.10.003 | D - Moved to Related Chapter | This requirement was moved to 21.12.003. |
| 11.10.004 | D - Moved to Related Chapter | This requirement was moved to 21.12.004. |
| 11.10.005 | D - Moved to Related Chapter | This requirement was moved to 21.12.005. |
| 11.10.006 | D - Moved to Related Chapter | This requirement was moved to 21.12.006. |
| 11.10.007 | D - Moved to Related Chapter | This requirement was moved to 21.12.007. |
| 11.10.008 | D - Moved to Related Chapter | This requirement was moved to 21.12.008. |
| 11.10.009 | D - Moved to Related Chapter | This requirement was moved to 21.12.009. |
| 11.11.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.11.002 | D - Moved to Related Chapter | This requirement was moved to 21.13.001. |
| 11.11.003 | D - Moved to Related Chapter | This requirement was moved to 21.13.002. |
| 11.11.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.11.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.11.007 | D - Moved to Related Chapter | This requirement was moved to 21.13.003. |
| 11.11.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.12.001 | D - Moved to Related Chapter | This requirement was moved to 21.14.001. |
| 11.12.002 | D - Moved to Related Chapter | This requirement was moved to 21.14.002. |
| 11.12.003 | D - Moved to Related Chapter | This requirement was moved to 21.14.003. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.12.004 | D - Moved to Related Chapter | This requirement was moved to 21.14.004. |
| 11.12.005 | D - Moved to Related Chapter | This requirement was moved to 21.14.005. |
| 11.12.006 | D - Moved to Related Chapter | This requirement was moved to 21.14.006. |
| 11.12.007 | D - Moved to Related Chapter | This requirement was moved to 21.14.007. |
| 11.12.008 | D - Moved to Related Chapter | This requirement was moved to 21.14.008. |
| 11.12.009 | D - Moved to Related Chapter | This requirement was moved to 21.14.009. |
| 11.12.010 | D - Moved to Related Chapter | This requirement was moved to 21.14.010. |
| 11.12.011 | D - Moved to Related Chapter | This requirement was moved to 21.14.011. |
| 11.12.012 | D - Moved to Related Chapter | This requirement was moved to 21.14.012. |
| 11.12.013 | D - Moved to Related Chapter | This requirement was moved to 21.14.013. |
| 11.12.014 | D - Moved to Related Chapter | This requirement was moved to 21.14.014. |
| 11.12.015 | D - Moved to Related Chapter | This requirement was moved to 21.14.015. |
| 11.12.016 | D - Moved to Related Chapter | This requirement was moved to 21.14.016. |
| 11.12.018 | D - Moved to Related Chapter | This requirement was moved to 21.14.017. |
| 11.12.019 | D - Moved to Related Chapter | This requirement was moved to 21.14.018. |
| 11.12.020 | D - Moved to Related Chapter | This requirement was moved to 21.14.019. |
| 11.13.001 | D - Moved to Related Chapter | This requirement was moved to 21.15.001. |
| 11.13.002 | D - Moved to Related Chapter | This requirement was moved to 21.15.002. |
| 11.13.003 | D - Moved to Related Chapter | This requirement was moved to 21.15.003. |
| 11.13.004 | D - Moved to Related Chapter | This requirement was moved to 21.15.004. |
| 11.13.005 | D - Moved to Related Chapter | This requirement was moved to 21.15.005. |
| 11.13.006 | D - Moved to Related Chapter | This requirement was moved to 21.15.006. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 11.13.007 | D - Moved to Related Chapter | This requirement was moved to 21.15.007. |
| 11.13.008 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_004, BB 11.13.004 |
| 11.13.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.13.010 | D - Moved to Related Chapter | This requirement was moved to 21.15.008. |
| 11.13.011 | D - Moved to Related Chapter | This requirement was moved to 21.15.009. |
| 11.13.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.13.013 | D - Moved to Related Chapter | This requirement was moved to 21.15.010. |
| 11.13.014 | D - Moved to Related Chapter | This requirement was moved to 21.15.011. |
| 11.13.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.13.016 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 11.13.017 | D - Moved to Related Chapter | This requirement was moved to 21.15.012. |
| 11.13.018 | D - Moved to Related Chapter | This requirement was moved to 21.15.013. |
| 11.13.019 | D - Moved to Related Chapter | This requirement was moved to 21.15.014. |
| 11.13.020 | D - Moved to Related Chapter | This requirement was moved to 21.15.015. |
| 11.13.021 | D - Moved to Related Chapter | This requirement was moved to 21.15.016. |
| 11.14.001 | D - Moved to Related Chapter | This requirement was moved to 21.16.001. |
| 11.14.002 | D - Moved to Related Chapter | This requirement was moved to 21.16.002. |
| 11.14.003 | D - Moved to Related Chapter | This requirement was moved to 21.16.003. |
| 11.14.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

| VOLUME 11 - Direct Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **11.14.005** | **D - Moved to Related Chapter** | **This requirement was moved to 21.16.004.** |
| **11.14.007** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 12, Guaranteed Loans

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **12.01.001** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.001.** |
| **12.01.002** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.002.** |
| **12.01.003** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.003.** |
| **12.01.004** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.004.** |
| **12.01.005** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.005.** |
| **12.01.006** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.006.** |
| **12.01.007** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.007.** |
| **12.01.008** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.008.** |
| **12.01.009** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.009.** |
| **12.01.010** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.010.** |
| **12.01.011** | **D - Authoritative Source/Reference Deleted** | **OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete.** |
| **12.01.012** | **D - Moved to Related Chapter** | **This requirement was moved to 21.03.011.** |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.01.013 | D - Moved to Related Chapter | This requirement was moved to 21.03.012. |
| 12.01.014 | D - Moved to Related Chapter | This requirement was moved to 21.03.013. |
| 12.01.015 | D - Moved to Related Chapter | This requirement was moved to 21.03.014. |
| 12.01.018 | D - Moved to Related Chapter | This requirement was moved to 21.03.015. |
| 12.01.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.01.020 | D - Moved to Related Chapter | This requirement was moved to 21.03.016. |
| 12.01.021 | D - Moved to Related Chapter | This requirement was moved to 21.03.017. |
| 12.01.022 | D - Moved to Related Chapter | This requirement was moved to 21.03.018. |
| 12.01.023 | D - Moved to Related Chapter | This requirement was moved to 21.03.019. |
| 12.01.024 | D - Moved to Related Chapter | This requirement was moved to 21.03.020. |
| 12.01.025 | D - Moved to Related Chapter | This requirement was moved to 21.03.021. |
| 12.01.026 | D - Moved to Related Chapter | This requirement was moved to 21.03.022. |
| 12.01.027 | D - Moved to Related Chapter | This requirement was moved to 21.03.023. |
| 12.01.032 | D - Moved to Related Chapter | This requirement was moved to 21.03.024. |
| 12.01.036 | D - Moved to Related Chapter | This requirement was moved to 21.03.025. |
| 12.02.001 | D - Moved to Related Chapter | This requirement was moved to 21.04.001. |
| 12.02.002 | D - Duplicate Requirement Deleted | Covered by Direct_Loan_Portfolio_Performance_003/ 11.05.003 and Cost_Of_Post_1991_Direct_Loans_018/11. 12.018 |
| 12.02.004 | D - Moved to Related Chapter | This requirement was moved to 21.04.002. |
| 12.02.005 | D - Moved to Related Chapter | This requirement was moved to 21.04.003. |
| 12.02.006 | D - Moved to Related Chapter | This requirement was moved to 21.04.004. |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.02.007 | D - Moved to Related Chapter | This requirement was moved to 21.04.005. |
| 12.02.008 | D - Moved to Related Chapter | This requirement was moved to 21.04.006. |
| 12.02.009 | D - Moved to Related Chapter | This requirement was moved to 21.04.007. |
| 12.02.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.02.011 | D - Moved to Related Chapter | This requirement was moved to 21.04.008. |
| 12.02.012 | D - Moved to Related Chapter | This requirement was moved to 21.04.009. |
| 12.02.014 | D - Moved to Related Chapter | This requirement was moved to 21.04.010. |
| 12.02.015 | D - Moved to Related Chapter | This requirement was moved to 21.04.011. |
| 12.02.017 | D - Moved to Related Chapter | This requirement was moved to 21.04.012. |
| 12.02.018 | D - Moved to Related Chapter | This requirement was moved to 21.04.013. |
| 12.02.019 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.02.020 | D - Moved to Related Chapter | This requirement was moved to 21.04.018. |
| 12.02.021 | D - Moved to Related Chapter | This requirement was moved to 21.04.014. |
| 12.02.022 | D - Moved to Related Chapter | This requirement was moved to 21.04.015. |
| 12.02.023 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Application_Screening_009/11.01.009 |
| 12.02.024 | D - Moved to Related Chapter | This requirement was moved to 21.04.016. |
| 12.02.025 | D - Moved to Related Chapter | This requirement was moved to 21.04.017. |
| 12.02.026 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Application_Screening_011/11.01.011 |
| 12.02.027 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Application_Screening_023/11.01.026 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.02.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.02.030 | D - Moved to Related Chapter | This requirement was moved to 21.04.019. |
| 12.02.031 | D - Moved to Related Chapter | This requirement was moved to 21.04.020. |
| 12.02.032 | D - Invalid Requirement | Requirement is not programmable or testable. |
| 12.03.001 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_002/11.02.002 |
| 12.03.002 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_003/11.02.003 |
| 12.03.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.03.004 | D - Moved to Related Chapter | This requirement was moved to 21.02.024. |
| 12.03.005 | D - Moved to Related Chapter | This requirement was moved to 21.02.025. |
| 12.03.006 | D - Moved to Related Chapter | This requirement was moved to 21.02.026. |
| 12.03.008 | D - Moved to Related Chapter | This requirement was moved to 21.02.027. |
| 12.03.009 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.03.010 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_012/11.02.012 |
| 12.03.011 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_030/11.02.022 |
| 12.03.013 | D - Moved to Related Chapter | This requirement was moved to 21.02.028. |
| 12.03.014 | D - Moved to Related Chapter | This requirement was moved to 21.02.029. |
| 12.03.015 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_001/11.08.001 |
| 12.04.001 | D - Moved to Related Chapter | This requirement was moved to 21.06.009. |
| 12.04.002 | D - Moved to Related Chapter | This requirement was moved to 21.06.010. |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.04.003 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Account_Status_Maintenance_005/11.04.005 |
| 12.04.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.04.005 | D - Moved to Related Chapter | This requirement was moved to 21.06.011. |
| 12.04.006 | D - Moved to Related Chapter | This requirement was moved to 21.06.012. |
| 12.04.007 | D - Moved to Related Chapter | This requirement was moved to 21.06.013. |
| 12.04.008 | D - Moved to Related Chapter | This requirement was moved to 21.06.014. |
| 12.04.010 | D - Moved to Related Chapter | This requirement was moved to 21.06.015. |
| 12.04.011 | D - Moved to Related Chapter | This requirement was moved to 21.06.016. |
| 12.04.012 | D - Moved to Related Chapter | This requirement was moved to 21.06.017. |
| 12.04.013 | D - Moved to Related Chapter | This requirement was moved to 21.06.018. |
| 12.04.014 | D - Moved to Related Chapter | This requirement was moved to 21.06.019. |
| 12.04.015 | D - Moved to Related Chapter | This requirement was moved to 21.06.020. |
| 12.04.016 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_015/11.02.015 |
| 12.04.017 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_016/11.02.016 |
| 12.04.018 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_017/11.02.017 |
| 12.04.019 | D - Invalid Requirement | Requirement is not programmable or testable. |
| 12.04.020 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.04.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.05.001 | D - Duplicate Requirement Deleted | Covered by Guaranteed_Loan_Portfolio_Performance_002/12.05.002 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.05.002 | D - Moved to Related Chapter | This requirement was moved to 21.07.006. |
| 12.05.003 | D - Moved to Related Chapter | This requirement was moved to 21.07.007. |
| 12.05.004 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Origination_002/11.02.002 |
| 12.05.005 | D - Duplicate Requirement Deleted | Duplicate of Guaranteed_Loan_Portfolio_Performance_002/12.05.002 |
| 12.05.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Performance_003/11.05.003 |
| 12.05.007 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Performance_004/11.05.004 |
| 12.05.008 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Performance_005/11.05.005 |
| 12.05.009 | D - Moved to Related Chapter | This requirement was moved to 21.07.008. |
| 12.06.001 | D - Duplicate Requirement Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.06.002 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_003/11.06.003 |
| 12.06.003 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_004/11.06.004 |
| 12.06.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.06.005 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_008/11.06.008 |
| 12.06.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_015/11.06.017 |
| 12.06.008 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_009/11.06.010 |
| 12.06.009 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_010/11.06.011 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.06.010 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Portfolio_Program_Financing_011/11.06.012 |
| 12.06.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.06.016 | D - Invalid Requirement | Requirement is not programmable or testable. |
| 12.06.017 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.07.001 | D - Moved to Related Chapter | This requirement was moved to 21.05.013. |
| 12.07.002 | D - Moved to Related Chapter | This requirement was moved to 21.05.014. |
| 12.07.003 | D - Moved to Related Chapter | This requirement was moved to 21.05.015. |
| 12.07.004 | D - Moved to Related Chapter | This requirement was moved to 21.05.016. |
| 12.07.005 | D - Moved to Related Chapter | This requirement was moved to 21.05.017. |
| 12.07.006 | D - Moved to Related Chapter | This requirement was moved to 21.05.018. |
| 12.07.007 | D - Moved to Related Chapter | This requirement was moved to 21.05.019. |
| 12.07.008 | D - Moved to Related Chapter | This requirement was moved to 21.05.020. |
| 12.07.009 | D - Moved to Related Chapter | This requirement was moved to 21.05.021. |
| 12.07.011 | D - Moved to Related Chapter | This requirement was moved to 21.05.022. |
| 12.07.012 | D - Moved to Related Chapter | This requirement was moved to 21.05.023. |
| 12.08.003 | D - Moved to Related Chapter | This requirement was moved to 21.06.021. |
| 12.08.004 | D - Moved to Related Chapter | This requirement was moved to 21.06.022. |
| 12.08.005 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Account_Billing_And_Collection_001/11.03.001 |
| 12.08.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Account_Billing_And_Collection_002/11.03.002 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.08.007 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Account_Billing_And_Collection_004/11.03.004 |
| 12.08.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.08.009 | D - Duplicate Requirement Deleted | Duplicate of Establish_AR_Maintain_Update_Account_Information_051/05.02.060 |
| 12.08.010 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_019/11.08.023 |
| 12.08.012 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Account_Billing_And_Collection_006/11.03.006 |
| 12.08.013 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Account_Billing_And_Collection_007/11.03.007 |
| 12.08.015 | D - Duplicate Requirement Deleted | Duplicate of Guaranteed_Loan_Accounting_Requirements_021/12.12.021 |
| 12.08.017 | D - Moved to Related Chapter | This requirement was moved to 21.06.023. |
| 12.08.018 | D - Moved to Related Chapter | This requirement was moved to 21.06.024. |
| 12.09.001 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_001/11.10.001 |
| 12.09.002 | D - Moved to Related Chapter | This requirement was moved to 21.12.010. |
| 12.09.003 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_003/11.10.003 |
| 12.09.004 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_004/11.10.004 |
| 12.09.005 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_005/11.10.005 |
| 12.09.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_006/11.10.006 |
| 12.09.007 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_007/11.10.007 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.09.008 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_On_Collateral_008/11.10.008 |
| 12.10.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.10.002 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_Collateral_Liquidation_002/11.11.002 |
| 12.10.003 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_Collateral_Liquidation_003/11.11.003 |
| 12.10.004 | D - Moved to Related Chapter | This requirement was moved to 21.13.004. |
| 12.10.005 | D - Moved to Related Chapter | This requirement was moved to 21.13.005. |
| 12.10.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Foreclosure_Collateral_Liquidation_007/11.11.007 |
| 12.10.007 | D - Duplicate Requirement Deleted | Covered by Guaranteed_Loan_Foreclosure_Collateral_Liquidation_005/12.10.005 |
| 12.10.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.001 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_001/11.08.001 |
| 12.11.002 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_002/11.08.002 |
| 12.11.003 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_003/11.08.003 |
| 12.11.004 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_004/11.08.004 |
| 12.11.005 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_005/11.08.005 |
| 12.11.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_006/11.08.006 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.11.007 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_007/11.08.007 |
| 12.11.008 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_008/11.08.008 |
| 12.11.009 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_009/11.08.009 |
| 12.11.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.011 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_011/11.08.011 |
| 12.11.013 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_012/11.08.013 |
| 12.11.014 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_038/11.08.042 |
| 12.11.015 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_044/11.08.048 |
| 12.11.016 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_014/11.08.016 |
| 12.11.018 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_040/11.08.044 |
| 12.11.021 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_017/11.08.021 |
| 12.11.022 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_018/11.08.022 |
| 12.11.023 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_019/11.08.023 |
| 12.11.024 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_020/11.08.025 |
| 12.11.025 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_021/11.08.025 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.11.026 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_022/11.08.026 |
| 12.11.027 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_023/11.08.027 |
| 12.11.028 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.029 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_025/11.08.029 |
| 12.11.030 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_026/11.08.030 |
| 12.11.031 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_027/11.08.031 |
| 12.11.032 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_052/11.08.058 |
| 12.11.033 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_029/11.08.033 |
| 12.11.034 | D - Authoritative Source/Reference Updated | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.035 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_031/11.08.035 |
| 12.11.036 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_032/11.08.036 |
| 12.11.037 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_033/11.08.037 |
| 12.11.038 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_050/11.08.054 |
| 12.11.039 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_034/11.08.038 |
| 12.11.040 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_035/11.08.039 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.11.041 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_036/11.08.040 |
| 12.11.042 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_037/11.08.041 |
| 12.11.043 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_039/11.08.043 |
| 12.11.044 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_013/11.08.014 |
| 12.11.045 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_041/11.08.045 |
| 12.11.046 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_015/11.08.017 |
| 12.11.047 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_042/11.08.046 |
| 12.11.048 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_043/11.08.047 |
| 12.11.049 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_045/11.08.049 |
| 12.11.050 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_046/11.08.050 |
| 12.11.051 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_047/11.08.051 |
| 12.11.052 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_048/11.08.052 |
| 12.11.053 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_001/11.08.001 |
| 12.11.054 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_003/11.08.003 |
| 12.11.055 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_049/11.08.053 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.11.056 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_001/11.09.001 |
| 12.11.057 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_012/11.09.013 |
| 12.11.058 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_003/11.09.003 |
| 12.11.059 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_004/11.09.004 |
| 12.11.060 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_005/11.09.005 |
| 12.11.061 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.062 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.063 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_008/11.09.008 |
| 12.11.064 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_009/11.09.010 |
| 12.11.065 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.066 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.067 | D - Authoritative Source/Reference Updated | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.11.068 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Delinquent_Debt_Collection_Action_048/11.08.052 |
| 12.12.001 | D - Moved to Related Chapter | This requirement was moved to 21.17.001. |
| 12.12.002 | D - Moved to Related Chapter | This requirement was moved to 21.17.002. |
| 12.12.003 | D - Moved to Related Chapter | This requirement was moved to 21.17.003. |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.12.004 | D - Moved to Related Chapter | This requirement was moved to 21.17.004. |
| 12.12.005 | D - Moved to Related Chapter | This requirement was moved to 21.17.005. |
| 12.12.006 | D - Moved to Related Chapter | This requirement was moved to 21.17.006. |
| 12.12.007 | D - Moved to Related Chapter | This requirement was moved to 21.17.007. |
| 12.12.008 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.12.009 | D - Moved to Related Chapter | This requirement was moved to 21.17.008. |
| 12.12.010 | D - Moved to Related Chapter | This requirement was moved to 21.17.009. |
| 12.12.012 | D - Moved to Related Chapter | This requirement was moved to 21.17.010. |
| 12.12.013 | D - Moved to Related Chapter | This requirement was moved to 21.17.011. |
| 12.12.014 | D - Moved to Related Chapter | This requirement was moved to 21.17.012. |
| 12.12.015 | D - Moved to Related Chapter | This requirement was moved to 21.17.013. |
| 12.12.016 | D - Moved to Related Chapter | This requirement was moved to 21.17.014. |
| 12.12.017 | D - Moved to Related Chapter | This requirement was moved to 21.17.015. |
| 12.12.018 | D - Moved to Related Chapter | This requirement was moved to 21.17.016. |
| 12.12.020 | D - Moved to Related Chapter | This requirement was moved to 21.17.017. |
| 12.12.021 | D - Moved to Related Chapter | This requirement was moved to 21.17.018. |
| 12.12.022 | D - Moved to Related Chapter | This requirement was moved to 21.17.019. |
| 12.12.023 | D - Moved to Related Chapter | This requirement was moved to 21.17.020. |
| 12.12.024 | D - Moved to Related Chapter | This requirement was moved to 21.17.021. |
| 12.12.027 | D - Authoritative Source/Reference Updated | Requirement is not programmable or testable. |
| 12.12.028 | D - Authoritative Source/Reference Updated | Requirement is not programmable or testable. |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.12.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.12.030 | D - Moved to Related Chapter | This requirement was moved to 21.17.022. |
| 12.12.031 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.13.002 | D - Moved to Related Chapter | This requirement was moved to 21.16.005. |
| 12.13.003 | D - Moved to Related Chapter | This requirement was moved to 21.16.006. |
| 12.13.004 | D - Moved to Related Chapter | This requirement was moved to 21.16.007. |
| 12.13.005 | D - Moved to Related Chapter | This requirement was moved to 21.16.008. |
| 12.13.006 | D - Moved to Related Chapter | This requirement was moved to 21.16.009. |
| 12.13.008 | D - Moved to Related Chapter | This requirement was moved to 21.16.010. |
| 12.13.009 | D - Moved to Related Chapter | This requirement was moved to 21.16.011. |
| 12.13.011 | D - Authoritative Source/Reference Deleted | Requirement not suppported by authoritative source. |
| 12.13.012 | D - Authoritative Source Deleted | Requirement not suppported by authoritative source. |
| 12.13.016 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Reporting_002/11.14.003 |
| 12.13.017 | D - Moved to Related Chapter | This requirement was moved to 21.16.012. |
| 12.13.018 | D - Moved to Related Chapter | This requirement was moved to 21.16.013. |
| 12.14.001 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_010/11.13.010 |
| 12.14.002 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_011/11.13.011 |
| 12.14.003 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 12.14.004 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_013/11.13.013 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| 12.14.005 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_014/11.13.014 |
| 12.14.006 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_015/11.13.015 |
| 12.14.007 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_016/11.13.016 |
| 12.14.008 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_017/11.13.017 |
| 12.14.009 | D - Moved to Related Chapter | Duplicate of Direct_Loan_Cross_Servicing_018/11.13.018 |
| 12.14.010 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_019/11.13.019 |
| 12.14.011 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_020/11.13.020 |
| 12.14.012 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_021/11.13.021 |
| 12.14.013 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_001/11.13.001 |
| 12.14.014 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_002/11.13.002 |
| 12.14.015 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_003/11.13.003 |
| 12.14.016 | D - Duplicate Requirement Deleted | Duplicate of 12.14.021. |
| 12.14.017 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_005/11.13.005 |
| 12.14.018 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_006/11.13.006 |
| 12.14.019 | D - Duplicate Requirement Deleted | Duplicate of Direct_Loan_Cross_Servicing_007/11.13.007 |

| VOLUME 12 - Guaranteed Loans | | |
|---|---|---|
| **Req ID** | **Change Type and Description** | **Reason for Change** |
| **12.14.020** | **D - Duplicate Requirement Deleted** | **Duplicate of 12.08.016.** |
| **12.14.021** | **D - Duplicate Requirement Deleted** | **Duplicate of Direct_Loan_Cross_Servicing_009/11.13.009** |

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.

# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 21, Loans

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
**Volume 21, Loans**

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, (The Blue Book), "Financial Management Systems Requirements Manual". This manual is a compilation of the Loans specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Loans specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Loans specific financial management systems requirements for system and program managers' use in developing Loans functionality.

2. APPLICABILITY:

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

3. POLICY:

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

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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# Loan Chapter Crosswalk

| New Chapters | Direct Loans | Guaranteed Loans |
|---|---|---|
| | | |
| Chapter 01 - Loan Extension: Eligibility | Chapter 01 - Loan Extension: Application Screening Process | None |
| Chapter 02 - Loan Extension: Loan Origination Process | Chapter 02 - Loan Extension: Loan Origination Process | Chapter 03 - Guarantee Extension and Maintenance: Guarantee Origination |
| Chapter 03 - Lender Management: Lender Eligibility | None | Chapter 01 - Lender Management: Lender Eligibility |
| Chapter 04 - Lender Management: Lender/Servicing Monitoring | None | Chapter 02 - Lender Management: Lender/Servicing Monitoring |
| Chapter 05 - Account Servicing: Billing, Claim and Collection Process | Chapter 03 - Account Servicing: Billing and Collection Process | Chapter 07 - Acquired Loan Servicing: Claim Processing |
| Chapter 06 - Account Servicing: Maintenance | Chapter 04 - Account Servicing: Account Status Maintenance Process | Chapter 08 - Acquired Loan Servicing: Account Status Maintenance and Chapter 04 - Guarantee Extension and Maintenance: Guaranteed Loan Maintenance |
| Chapter 07 - Portfolio Management: Portfolio Performance Process | Chapter 05 - Portfolio Management: Portfolio Performance Process | Chapter 05 - Portfolio Management: Portfolio Performance |
| Chapter 08 - Portfolio Program Financing Process | Chapter 06 - Portfolio Program Financing Process | Chapter 06 - Portfolio Management: Program Financing |
| Chapter 09 - Portfolio Management: Portfolio Sales Process | Chapter 07 - Portfolio Management: Portfolio Sales Process | NONE |
| Chapter 10 - Delinquent Debt Collection: Collection Action Process | Chapter 08 - Delinquent Debt Collection: Collection Action Process | Chapter 11 - Delinquent Debt Collection: Collection Actions |
| Chapter 11 - Delinquent Debt Collection: Write-offs and Close-outs Process | Chapter 09 - Delinquent Debt Collection: Write-offs and Close-outs Process | NONE |
| Chapter 12 - Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | Chapter 10 - Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | Chapter 09 - Foreclosure and Liquidate Collateral: Foreclose on Collateral |
| Chapter 13 - Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | Chapter 11 - Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | Chapter 10 - Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral |
| Chapter 14 - Cost of Post-1991 Direct Loans | Chapter 12 - Cost of Post-1991 Direct Loans | NONE |
| Chapter 15 - Cross Servicing | Chapter 13 - Cross Servicing | Chapter 14 - Treasury Cross-Servicing |
| Chapter 16 - Reporting | Chapter 14 - Reporting | Chapter 13 - Reporting |
| Chapter 17 - Accounting Requirements | None | Chapter 12 - Accounting Requirements |

# LOANS INTRODUCTION

Federal agencies make direct loans to American citizens and companies and guarantee loans made by various lending institutions to American citizens and companies that total billions of dollars of annually. Direct loans disbursed and outstanding are recognized as assets of the Federal Government and outstanding guaranteed loans represent liabilities to the Federal Government. Because of the magnitude of federal loan activity, specific requirements have been established for systems used to manage loan processes and portfolios. These requirements encompass the full scope of requirements for an automated loan system. Each agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified.

Chapter 4 of DoD 7000.14-R, "Department of Defense Financial Management Regulations (FMRs)," Volume 12, "Special Accounts, Funds and Programs," (September 2013) prescribes the Department of Defense's accounting requirements for loans. These requirements reflect Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2, "Accounting for Direct Loans and Loan Guarantees," August 23, 1993 and subsequent amendments in SFFAS No. 18, "Amendments To Accounting Standards For Direct Loans and Loan Guarantees," (May 2000) and SFFAS No. 19, "Technical Amendments To Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2," (March 2001). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| LOANS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 21 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Loan Extension: Eligibility | 21.01.001 | C - Authoritative Source/Reference Updated | **The system must record critical credit application data needed to support application screening.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_001 |
| Loan Extension: Eligibility | 21.01.002 | C - Authoritative Source/Reference Updated | **The system must provide access to application information to all agency staff participating in the screening and credit-granting decisions.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_002 |
| Loan Extension: Eligibility | 21.01.003 | C - Authoritative Source/Reference Updated | **The system must process and record collections of fees remitted with the application.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_003 |
| Loan Extension: Eligibility | 21.01.004 | C - Authoritative Source/Reference Updated | **The system must compare loan application information to agency program eligibility criteria.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_004 |
| Loan Extension: Eligibility | 21.01.005 | C - Authoritative Source/Reference Updated | **The system must check the appropriate system data files to determine whether the applicant has submitted a duplicate application or has had a recent loan application rejected. These situations may indicate attempts by applicants to subvert agency credit policies.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_005 |

| LOANS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 21 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Loan Extension: Eligibility | 21.01.006 | C - Authoritative Source/Reference Updated | **The system must document that borrowers have certified that they have been unable to obtain credit from private financial sources, where such certification is a program requirement.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_006 |
| Loan Extension: Eligibility | 21.01.007 | C - Authoritative Source/Reference Updated | **The system must document that applicant financial data, repayment ability, and repayment history have been verified through the use of supplementary data sources such as employment and income data, financial statements, tax returns, and collateral appraisals, where this is a program requirement.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_008 |
| Loan Extension: Eligibility | 21.01.008 | C - Authoritative Source/Reference Updated | **The system must compare the applicant's creditworthiness information to system-stored program creditworthiness criteria and, where a program requirement, calculate a credit risk rating for the applicant.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_009 |
| Loan Extension: Eligibility | 21.01.009 | | The system must provide the information needed to compute the credit subsidy amount associated with a loan. It must do this by using projected cash flows and the applicable U.S. Treasury interest rate, in accordance with OMB Circular A-11, A-34, and SFFAS No. 2. | Source: MFR,Ch1; Source Date: 5/1/2005Source: OMBCIRA-11; Source Date: 7/1/2013Source: SFFAS3; Source Date: 10/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_011 |

| LOANS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 21 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Loan Extension: Eligibility | 21.01.010 | C - Authoritative Source/Reference Updated | **The system must update the application information store to reflect the status of the loan.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.2 | Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities. | Direct_Loan_Application_Screening_014 |
| Loan Extension: Eligibility | 21.01.011 | C - Authoritative Source/Reference Updated | **The system must generate a letter notifying the applicant of rejection or acceptance of the loan application.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_017 |
| Loan Extension: Eligibility | 21.01.012 | C - Authoritative Source/Reference Updated | **The system shall capture the following application information to include, but not limited to the following: applicant name, applicant address, applicant income, applicant demographic data, application amount, application date and application program.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_026 |
| Loan Extension: Eligibility | 21.01.013 | C - Authoritative Source/Reference Updated | **The system shall capture the following credit information to include, but not limited to the following: delinquencies on debt to the Federal Government, credit history, employment data, income data and collateral value.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_025 |

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| Loan Extension: Eligibility | 21.01.014 | C - Authoritative Source/Reference Updated | **The system shall provide an automated interface with credit bureaus that allows an agency to obtain applicant credit history information (credit bureau report).** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_019 |
| Loan Extension: Eligibility | 21.01.015 | C - Authoritative Source/Reference Updated | **The system shall, for credit bureaus that do not have the capability for an automated interface, record credit history information entered by agency staff.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_020 |
| Loan Extension: Eligibility | 21.01.016 | C - Authoritative Source/Reference Updated | **The system shall document whether the Credit Alert Interactive Voice Response System (CAIVRS) identified the applicant as a borrower who is delinquent or has defaulted on a previous federal debt.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_021 |
| Loan Extension: Eligibility | 21.01.017 | C - Authoritative Source/Reference Updated | **The system shall allow an override if the agency determines that the account was referred to Credit Alert Verification Reporting System (CAIVRS) in error.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_022 |
| Loan Extension: Eligibility | 21.01.018 | C - Authoritative Source/Reference Updated | **To support the loan process, the system shall determine if sufficient funds are available in the Program Account to cover the subsidy cost.** | Source: MFR,Ch1; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Application_Screening_023 |

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| Loan Extension: Loan Origination Process | 21.02.001 | C - Authoritative Source/Reference Updated | **The system must record loan terms and calculate disbursement schedules and repayment amounts and schedules as needed.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_001 |
| Loan Extension: Loan Origination Process | 21.02.002 | C - Authoritative Source/Reference Updated | **The system must record the cohort and risk category associated with the loan.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_002 |
| Loan Extension: Loan Origination Process | 21.02.003 | C - Authoritative Source/Reference Updated | **The system must assign a unique account number to the loan that will remain unchanged throughout the life of the loan.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_003 |
| Loan Extension: Loan Origination Process | 21.02.004 | C - Authoritative Source/Reference Updated | **The system must support the generation of loan documents for the borrower and the agency.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_004 |
| Loan Extension: Loan Origination Process | 21.02.005 | C - Authoritative Source/Reference Updated | **The system must record information concerning the loan booking process, including date of booking.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_005 |

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| Loan Extension: Loan Origination Process | 21.02.006 | C - Authoritative Source/Reference Updated | **The system must record the applicable Treasury interest rate for the loan at the time of obligation. This rate is used in subsidy calculations.** | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_006 |
| Loan Extension: Loan Origination Process | 21.02.007 | | The system must record the loan obligation, including the obligation for the subsidy. | Source: SFFAS2,2; Source Date: 8/1/1993Source: MFR,Gloss; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_007 |
| Loan Extension: Loan Origination Process | 21.02.008 | C - Authoritative Source/Reference Updated | **The system must include in credit bureau reporting all commercial accounts in excess of a pre-determined amount.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_008 |
| Loan Extension: Loan Origination Process | 21.02.009 | C - Authoritative Source/Reference Updated | **The system must calculate and deduct the loan application and origination fee from disbursements if not previously remitted by the applicant.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_009 |
| Loan Extension: Loan Origination Process | 21.02.010 | C - Authoritative Source/Reference Updated | **The system must update debtor accounts to reflect management override of offsets.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_011 |

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| Loan Extension: Loan Origination Process | 21.02.011 | | The system must record important information needed for each loan disbursement, including the amount and applicable Treasury interest rates (to support the computation of accrued interest expense on borrowings from the US Treasury), and subsidy re-estimates. | Source: SFFAS2,74; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_012 |
| Loan Extension: Loan Origination Process | 21.02.012 | C - Authoritative Source/Reference Updated | **The system must capture the estimated useful economic life of any pledged collateral and compare it to the proposed term of the loan.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_015 |
| Loan Extension: Loan Origination Process | 21.02.013 | C - Authoritative Source/Reference Updated | **The system must document that transactions over a predetermined amount have had a collateral appraisal by a licensed or certified appraiser.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_016 |
| Loan Extension: Loan Origination Process | 21.02.014 | C - Authoritative Source/Reference Updated | **The system must compute the loan-to-value ratio and flag those loans with a ratio exceeding 100% (or more stringent standards set by the agency).** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_017 |
| Loan Extension: Loan Origination Process | 21.02.015 | C - Authoritative Source/Reference Updated | **The system must be able to annotate on the borrower record that a disbursement was offset by U.S. Treasury on behalf of another government agency.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_019 |

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| Loan Extension: Loan Origination Process | 21.02.016 | | The system shall record an obligation of subsidy, in the program account, when a binding contract has been signed, in accordance with the provisions of OMB Circular A-11, Federal Credit Programs. | Source: DoDFMRVol12,Ch4,Sub0406; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_030 |
| Loan Extension: Loan Origination Process | 21.02.017 | C - Authoritative Source/Reference Updated | **The system shall capture the following collateral information to include, but not limited to the following: collateral appraised value and collateral status.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_027 |
| Loan Extension: Loan Origination Process | 21.02.018 | C - Authoritative Source/Reference Updated | **The system shall capture the following payment history information to include, but not limited to the following: disbursement amount, collections including principal/interest and accruals.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_028 |
| Loan Extension: Loan Origination Process | 21.02.019 | C - Authoritative Source/Reference Updated | **To support the loan process, the system shall record loan terms.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_023 |
| Loan Extension: Loan Origination Process | 21.02.020 | C - Authoritative Source/Reference Updated | **To support the loan process, the system shall calculate disbursement schedules.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_024 |

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| Loan Extension: Loan Origination Process | 21.02.021 | C - Authoritative Source/Reference Updated | **To support the loan process, the system shall calculate repayment amounts.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Origination_025 |
| Loan Extension: Loan Origination Process | 21.02.022 | | The system shall provide a capability to report a description of the characteristics of programs they administer. | Source: SFFAS18,11; Source Date: 5/1/2000 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Reporting_006 |
| Loan Extension: Loan Origination Process | 21.02.023 | | The system shall provide a capability to disclose the following for each program administered: (a) the total amount of direct or guaranteed loans disbursed for the current reporting year and the preceding reporting year, (b) the subsidy expense by components as defined in paragraphs 25 through 29, recognized for the direct loans disbursed in those years, (c) the subsidy re-estimates by components as defined in paragraph 32 for those years. | Source: SFFAS18,11; Source Date: 5/1/2000 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Reporting_007 |
| Loan Extension: Loan Origination Process | 21.02.024 | C - Authoritative Source/Reference Updated | **The system must calculate and record the guarantee origination fee in accordance with the terms and conditions of the guarantee agreement.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guarantee_Origination_004 |

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| Loan Extension: Loan Origination Process | 21.02.025 | C - Authoritative Source/Reference Updated | **The system must transmit the origination fee invoice to the lender.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guarantee_Origination_005 |
| Loan Extension: Loan Origination Process | 21.02.026 | C - Authoritative Source/Reference Updated | **The system must record collections of origination fees received.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guarantee_Origination_006 |
| Loan Extension: Loan Origination Process | 21.02.027 | | The system must record the guaranteed loan commitment, the obligation for the related subsidy, and the origination fee, receivable, and collection. | Source: DoDFMRVol12,Ch4,Sub0407; Source Date: 9/1/2013Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guarantee_Origination_007 |
| Loan Extension: Loan Origination Process | 21.02.028 | C - Authoritative Source/Reference Updated | **The system must provide the capability for reporting loan-closing information.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guarantee_Origination_011 |
| Loan Extension: Loan Origination Process | 21.02.029 | | To support the guaranteed loan process, the system shall allow pre-1992 loan guarantees be modified directly. | Source: SFFAS2,51; Source Date: 8/1/1993Source: SFFAS2,50; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guarantee_Origination_012 |

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| Lender Management: Lender Eligibility | 21.03.001 | C - Authoritative Source/Reference Updated | **The system must record and update lender application information, ensuring that all required data is present and valid (e.g., Taxpayer Identification Number (TIN).** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_001 |
| Lender Management: Lender Eligibility | 21.03.002 | C - Authoritative Source/Reference Updated | **The system must document that any required lender application fee has been received and calculated correctly.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_002 |
| Lender Management: Lender Eligibility | 21.03.003 | | The system must record the receipt of any application fee. | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_003 |
| Lender Management: Lender Eligibility | 21.03.004 | C - Authoritative Source/Reference Updated | **The system must compare lender application information against information on firms currently debarred or suspended from participating in a government contract or delinquent on a debt to the government.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_004 |
| Lender Management: Lender Eligibility | 21.03.005 | C - Authoritative Source/Reference Updated | **The system must compare lender application information against qualification requirements and provide the results to principal officers and staff.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_005 |

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| Lender Management: Lender Eligibility | 21.03.006 | C - Authoritative Source/Reference Updated | **The system must compare lender application information against information concerning the lender's financial credentials gathered from banking regulatory agencies, rating services, and other information sources.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_006 |
| Lender Management: Lender Eligibility | 21.03.007 | C - Authoritative Source/Reference Updated | **The system must compare lender application information against lender performance data.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_007 |
| Lender Management: Lender Eligibility | 21.03.008 | C - Authoritative Source/Reference Updated | **The system must update the lender information store to reflect the agency's decision on the lender application.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_008 |
| Lender Management: Lender Eligibility | 21.03.009 | C - Authoritative Source/Reference Updated | **The system must generate and electronically transmit a notice to inform the lender of approval or disapproval of the lender's application.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_009 |
| Lender Management: Lender Eligibility | 21.03.010 | C - Authoritative Source/Reference Updated | **The system must maintain data on lender disapprovals as a historical reference to support effective monitoring of future lenders.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_010 |

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| Lender Management: Lender Eligibility | 21.03.011 | C - Authoritative Source/Reference Updated | **The system must record relevant data concerning the lender agreement.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_012 |
| Lender Management: Lender Eligibility | 21.03.012 | C - Authoritative Source/Reference Updated | **The system must generate the lender agreement for signature by the lender.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_013 |
| Lender Management: Lender Eligibility | 21.03.013 | C - Authoritative Source/Reference Updated | **The system must document that the agency and lender have consummated the lender agreement.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_014 |
| Lender Management: Lender Eligibility | 21.03.014 | C - Authoritative Source/Reference Updated | **The system must provide a tracking mechanism to identify expiring agreements needing renewal.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_015 |
| Lender Management: Lender Eligibility | 21.03.015 | | The system must perform fund control checks, initiate or record payments, and record the results of other loan-related financial transactions, and acknowledge receipt of financial information exchange. | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_018 |

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| Lender Management: Lender Eligibility | 21.03.016 | | The system must use Lender/Servicer Information. This refers to data about the lender. necessary to determine the eligibility and creditworthiness of the lender financial information concerning the level of loans under the lender's control; data about the lender's level of responsibility extending loans to borrowers both within the agency and outside the agency; and the status of the various reviews performed on the lender. This information store includes the following data: Lender/Servicer Application Data, Lender/Servicer Review Data, Approved Lender/Servicer Data, Lender/Servicer Status. | Source: MFR,Ch1; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_020 |

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| Lender Management: Lender Eligibility | 21.03.017 | C - Authoritative Source/Reference Updated | **The system must refer to data about guarantee requests received by the agency. The amount of information about each individual loan will vary depending on the loan's size, the lender's status, the statutory requirements of an individual loan program and each individual agency's policies. This information store includes the following data: Guarantee Data (e.g., lender, loan amount, guarantee level, loan status, subsidy information, interest rate, and loan terms), Collateral Data (e.g., appraised value, status) (Mandatory unless specifically excluded by program requirements, Borrower Data (e.g., borrower's name, address, social security number (SSN) or taxpayer identification number (TIN), financial data), Guarantee fees due and/or collected.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_021 |
| Lender Management: Lender Eligibility | 21.03.018 | C - Authoritative Source/Reference Updated | **The system must use Claim Information. This refers to data about a lender's claim for payment from the government on a defaulted loan under the guarantee agreement. This information store includes the following data: Claim Application Data, Claim Status.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_023 |

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| Lender Management: Lender Eligibility | 21.03.019 | C - Authoritative Source/Reference Updated | **The system must use Acquired Loan Information. This refers to data associated with, a defaulted or delinquent loan guarantee that has been acquired by the agency. This store will include all loan information plus other data required for loan servicing and collection activity. This information store includes the following data: • Acquired Loan Data • Acquired Loan Status • Acquired Loan Collateral Data • Payment History.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_034 |
| Lender Management: Lender Eligibility | 21.03.020 | C - Authoritative Source/Reference Updated | **The system must use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data: - Lender Eligibility - Lender Financial Rating - Lender-Risk Rating - Portfolio Evaluation - Creditworthiness (Mandatory unless specifically excluded by program requirements) - Borrower Eligibility - Guarantee Fees - Fee Penalty - Claim Application Evaluation - Receipt Application Rules - Debt Collection - Credit Alert Interactive Voice Response System (CAIVRS) Referral - Credit Bureau Reporting - Treasury Offset Referral - Collection Agency Selection - Litigation Referral - Write-off.** | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_025 |

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| Lender Management: Lender Eligibility | 21.03.021 | C - Authoritative Source/Reference Updated | **The system must use information. This refers to information for performing funds control checks, initiating or recording payments, and recording the results of other guaranteed loan financial transactions. This information store includes the following data: Budget Execution Data, Receivables, Disbursement Data, Collections/Receipts, Administrative Costs, Principal and Interest Data, Acquired Asset Data, Collateral.** | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_027 |
| Lender Management: Lender Eligibility | 21.03.022 | C - Authoritative Source/Reference Updated | **A system must use External Organizational Information. This refers to information coming from outside the agency into the guaranteed loan system. This information store is composed of the following types of data: • Lender Rating Data • Treasury Interest Rates • Standard Form (SF)-1151's (Non-Expenditure Transfer Authorization) and SF-1081's (Voucher a Schedule of Withdrawals and Credits) • Loan Status • Sale Approval • Collection Activities and Results • Write-off Approval • Foreclosure Data.** | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_028 |

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| Lender Management: Lender Eligibility | 21.03.023 | C - Authoritative Source/Reference Updated | **The system must use the following functions should be supported by the system: Lender Management, Guarantee Extension and Maintenance, Portfolio Management, Acquired Loan Servicing, Delinquent Debt Collection, Treasury Cross Servicing I, Other Reporting Requirements.** | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_030 |
| Lender Management: Lender Eligibility | 21.03.024 | C - Authoritative Source/Reference Updated | **The system must use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data: Close-out, Loan Sale.** | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_026 |
| Lender Management: Lender Eligibility | 21.03.025 | C - Authoritative Source/Reference Updated | **The system must use External Organizational Information. This refers to information coming from outside the agency into the system. This information store is composed of the following types of data: Sale Proceeds.** | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Eligibility_029 |
| Lender Management: Lender/Servicing Monitoring | 21.04.001 | C - Authoritative Source/Reference Updated | **The system must compare lender/servicer financial and performance information against agency portfolio evaluation criteria to identify lenders/servicer for regular or special review.** | Source: OMBCIRA-129,IV; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_001 |

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| Lender Management: Lender/Servicing Monitoring | 21.04.002 | C - Authoritative Source/Reference Updated | **The system must compute a quantified risk for each lender/service. The risk is quantified by weighting appropriate risk factors (e.g., loan volume, delinquency rate, default rate) based on the correlation between the risk factor and lender/ service performance.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_003 |
| Lender Management: Lender/Servicing Monitoring | 21.04.003 | C - Authoritative Source/Reference Updated | **The system must compare the quantified lender/servicer risk to risk rating criteria to assign a risk rating to each lender/servicer (e.g. high, medium, low).** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_004 |
| Lender Management: Lender/Servicing Monitoring | 21.04.004 | C - Authoritative Source/Reference Updated | **The system must enter high-risk lenders/servicers on a problem watch list and generate a notice to each affected lender/servicer.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_005 |
| Lender Management: Lender/Servicing Monitoring | 21.04.005 | C - Authoritative Source/Reference Updated | **The system must provide historical performance information on lenders and services identified for review to the review team. The preferred method is by electronic means.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_006 |
| Lender Management: Lender/Servicing Monitoring | 21.04.006 | C - Authoritative Source/Reference Updated | **The system must provide for scheduling and tracking of the review team's activities.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_007 |

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| Lender Management: Lender/Servicing Monitoring | 21.04.007 | C - Authoritative Source/Reference Updated | **The system must document review results including date of review, name(s) of reviewer(s), and any deficiencies and associated explanations.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_008 |
| Lender Management: Lender/Servicing Monitoring | 21.04.008 | C - Authoritative Source/Reference Updated | **The system must generate a notice to inform the lender/servicer of a finding of non-compliance (electronically, where appropriate), including any penalties or sanctions, and the right to appeal.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_010 |
| Lender Management: Lender/Servicing Monitoring | 21.04.009 | C - Authoritative Source/Reference Updated | **The system must document and track corrective action plans agreed to by the agency and the lender/servicer, including proposed resolution dates, and update lender/servicer data to reflect any changes in status resulting from the corrective actions.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_011 |
| Lender Management: Lender/Servicing Monitoring | 21.04.010 | C - Authoritative Source/Reference Updated | **The system must document and track appeals received from the lender/servicer and agency appeal decisions and generate a decision notice to the lender/servicer.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_013 |
| Lender Management: Lender/Servicing Monitoring | 21.04.011 | C - Authoritative Source/Reference Updated | **The system must record penalties and/or sanctions imposed by the agency review board on those lenders or servicers found to be in serious and frequent non-compliance with federal problem standards.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_014 |

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| Lender Management: Lender/Servicing Monitoring | 21.04.012 | C - Authoritative Source/Reference Updated | **The system must record critical data on the lender's guarantee request to support the guarantee evaluation process.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_015 |
| Lender Management: Lender/Servicing Monitoring | 21.04.013 | C - Authoritative Source/Reference Updated | **The system must provide access to guarantee request information to each individual participating in the guarantee decision.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_016 |
| Lender Management: Lender/Servicing Monitoring | 21.04.014 | C - Authoritative Source/Reference Updated | **The system must check the appropriate system data files to determine whether a lender has recently submitted a duplicate guarantee request for the applicant, or a guarantee request for the applicant has been previously denied.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_019 |
| Lender Management: Lender/Servicing Monitoring | 21.04.015 | C - Authoritative Source/Reference Updated | **The system must document that the lender obtained a credit bureau report.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_020 |
| Lender Management: Lender/Servicing Monitoring | 21.04.016 | C - Authoritative Source/Reference Updated | **The system must document that borrower financial data, repayment ability, and repayment history have been verified.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_022 |

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| Lender Management: Lender/Servicing Monitoring | 21.04.017 | C - Authoritative Source/Reference Updated | **The system must document whether the applicant has previously defaulted on debt to the federal government.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_023 |
| Lender Management: Lender/Servicing Monitoring | 21.04.018 | C - Authoritative Source/Reference Updated | **The system must compare borrower information on the lender's guarantee request to agency program borrower eligibility criteria.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_018 |
| Lender Management: Lender/Servicing Monitoring | 21.04.019 | C - Authoritative Source/Reference Updated | **The system must create and maintain a system record of rejected guarantee requests.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_028 |
| Lender Management: Lender/Servicing Monitoring | 21.04.020 | C - Authoritative Source/Reference Updated | **The system must notify the lender of approval or disapproval (electronically where appropriate).** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Lender_Service_Monitoring_029 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.001 | C - Authoritative Source/Reference Updated | **The system must calculate outstanding balances for each loan account invoiced. The calculation must include principal, interest, late charges, and other amounts due.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_001 |

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| Account Servicing: Billing, Claim and Collection Process | 21.05.002 | C - Authoritative Source/Reference Updated | **The system must identify loan accounts to be invoiced based on agency program invoicing criteria and other loan account information, such as amount outstanding, most recent payment, payment amount due, and date due.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_002 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.003 | C - Authoritative Source/Reference Updated | **The system must provide the capability to analyze escrow balances to adjust required deposit amounts. This will help prevent deficiencies in tax and insurance deposits and payments for housing and other long-term real estate loans.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_003 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.004 | C - Authoritative Source/Reference Updated | **The system must generate and transmit a bill, payment coupon, invoice or other document that shows the borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_004 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.005 | C - Authoritative Source/Reference Updated | **The system must apply any collections, using the agency's program receipt application rules, to the appropriate liquidating or financing account. Collection sources could include cash, pre-authorized debit, check, or credit card.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_005 |

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| Account Servicing: Billing, Claim and Collection Process | 21.05.006 | C - Authoritative Source/Reference Updated | **The system must record a prepayment (the early payoff of the entire loan balance or paying more than the scheduled monthly payment), a partial, full, or late payment indicator.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_006 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.007 | C - Authoritative Source/Reference Updated | **The system must identify payments that cannot be applied and document why the payments cannot be applied.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_007 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.008 | C - Authoritative Source/Reference Updated | **The system must be able to compare a borrower's preauthorized debits, received from financial institutions and other external sources, to expected collections.** | Source: MFR,Gloss; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_008 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.009 | C - Authoritative Source/Reference Updated | **The system must be able to apply components of payment (principle, interest, late fees) in accordance with established business rules.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_011 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.010 | C - Verbiage Updated per Authoritative Source | **The system must be able to provide an electronic means to receive payments such as www.Pay.gov.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_013 |

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| Account Servicing: Billing, Claim and Collection Process | 21.05.011 | | For reporting collections, the system must be able to prepare and mail to borrowers by January 31 of each year:Internal Revenue Service (IRS) Form 1098, Mortgage Interest Statements;IRS Form 1099-A, Acquisition or Abandonments of Secured Property;IRS Form 1099-C, Cancellation of Debt;IRS Form 1099-G, Certain Government Payments and other IRS Forms as required. | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_014 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.012 | C - Authoritative Source/Reference Updated | **For reporting collections, an automated system must be able to transmit, to the IRS, information on interest paid and other reportable data.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Billing_And_Collection_018 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.013 | C - Authoritative Source/Reference Updated | **The system must record key claim data, maintain data on original and if applicable, final claims.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_013 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.014 | | The system must compare the claim application information to the agency's program claim application evaluation criteria. | Source: DoDFMRVol8,Ch5,Sub0501; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_002 |

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| Account Servicing: Billing, Claim and Collection Process | 21.05.015 | C - Authoritative Source/Reference Updated | **The system must suspend processing for claims that are incomplete; and the claims should remain in suspension until they are corrected.** | Source: OMBCIRA-129,III; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_003 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.016 | C - Authoritative Source/Reference Updated | **The system must identify claims not meeting agency program requirements and notify the lender of the rejection.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_004 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.017 | C - Authoritative Source/Reference Updated | **The system must document and track information on accepted and rejected claims and the reason for the rejections.** | Source: MFR,Ch3; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_005 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.018 | C - Authoritative Source/Reference Updated | **The system must reflect the status of the claim.** | Source: MFR,Ch3; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_006 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.019 | C - Authoritative Source/Reference Updated | **The system must calculate the claim payment to be made, making adjustments for any disallowed amounts or authorized debt collection activities.** | Source: MFR,Ch3; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_007 |

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| Account Servicing: Billing, Claim and Collection Process | 21.05.020 | | The system must initiate a disbursement of the claim payment to the lender. | Source: MFR,Ch3; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_008 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.021 | C - Authoritative Source/Reference Updated | **The system must record acquired loan information and establish appropriate accounting entries such as receivables.** | Source: MFR,Ch3; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_009 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.022 | C - Authoritative Source/Reference Updated | **The system must have the capability to develop edits to address claims issues.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_010 |
| Account Servicing: Billing, Claim and Collection Process | 21.05.023 | C - Authoritative Source/Reference Updated | **The system must have the capability to record or track claims errors.** | Source: MFR,Ch3; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Claim_Processing_011 |
| Account Servicing: Maintenance | 21.06.001 | C - Authoritative Source/Reference Updated | **The system must support evaluation of accounts proposed for modification by the agency or borrower by comparing loan data to the agency's program loan modification criteria.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_001 |

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| Account Servicing: Maintenance | 21.06.002 | C - Authoritative Source/Reference Updated | **The system must calculate rescheduled loan terms, including repayment amounts and schedules, where appropriate. It must also calculate any change in the subsidy amount as a result of the loan modifications.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_002 |
| Account Servicing: Maintenance | 21.06.003 | C - Authoritative Source/Reference Updated | **The system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_005 |
| Account Servicing: Maintenance | 21.06.004 | C - Authoritative Source/Reference Updated | **The system must update the loan information store to reflect the modified status of the loan, including changes in the value or status of any collateral.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_006 |
| Account Servicing: Maintenance | 21.06.005 | C - Authoritative Source/Reference Updated | **The system must be able to generate a new loan document, which displays information concerning both the original and modified loan.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_008 |
| Account Servicing: Maintenance | 21.06.006 | C - Authoritative Source/Reference Updated | **For collateral requirements, the system must document significant changes to the condition and value of any collateral.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_013 |

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| Account Servicing: Maintenance | 21.06.007 | | The system shall capture the nine-digit Business Partner Number when processing all transactions involving a customer or vendor. | Source: DoDFMRVol1,Ch4,Sub0406; Source Date: 6/1/2009 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_019 |
| Account Servicing: Maintenance | 21.06.008 | | The system shall have the capability to classify transactions affecting financing accounts by Financing Account Indicator Code. | Source: DoDFMRVol1,Ch4,Sub0406; Source Date: 6/1/2009 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Account_Status_Maintenance_020 |
| Account Servicing: Maintenance | 21.06.009 | C - Authoritative Source/Reference Updated | **The system must support reevaluation of the modified loans in accordance with OMB Circular A-34 and program policy.** | Source: SFFAS2,49; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_001 |
| Account Servicing: Maintenance | 21.06.010 | C - Authoritative Source/Reference Updated | **The system must reflect the modified status of the guaranteed loan.** | Source: SFFAS2,49; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_002 |
| Account Servicing: Maintenance | 21.06.011 | | The system must record the subsidy changes associated with the guaranteed loan modification. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_005 |

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| Account Servicing: Maintenance | 21.06.012 | C - Authoritative Source/Reference Updated | **The system must compare guaranteed loan data to guaranteed fee criteria to determine which lenders owe guarantee fees.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_006 |
| Account Servicing: Maintenance | 21.06.013 | C - Authoritative Source/Reference Updated | **The system must compute the amount of the guarantee fee.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_007 |
| Account Servicing: Maintenance | 21.06.014 | C - Authoritative Source/Reference Updated | **The system must identify lenders with overdue fee payments and calculate penalties on loans for which lenders have not submitted guaranteed fee payments.** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_008 |
| Account Servicing: Maintenance | 21.06.015 | C - Authoritative Source/Reference Updated | **The system must generate invoices, including penalties assessed for late payment, for guarantee fee payments due from lenders (electronically where possible).** | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_009 |
| Account Servicing: Maintenance | 21.06.016 | | The system must record the receipt of guarantee fees from lenders. | Source: MFR,Ch5; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_010 |

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| Account Servicing: Maintenance | 21.06.017 | C - Authoritative Source/Reference Updated | **The system must identify guaranteed loans requiring interest supplement payments.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_011 |
| Account Servicing: Maintenance | 21.06.018 | C - Authoritative Source/Reference Updated | **The system must compare current interest rates to the interest rates in the agreement to determine the appropriate levels of interest supplements required.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_012 |
| Account Servicing: Maintenance | 21.06.019 | C - Authoritative Source/Reference Updated | **The system must recognize the interest supplement payment as an interest subsidy expense and a loan guarantee interest supplement liability.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_013 |
| Account Servicing: Maintenance | 21.06.020 | | The system must initiate and record disbursements for interest supplement payments. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Maintenance_014 |
| Account Servicing: Maintenance | 21.06.021 | | The system must identify accounts that should be written-off. | Source: OMBCIRA-129,V; Source Date: 1/1/2013Source: DoDFMRVol2B,Ch9, Sub0901; Source Date: 6/1/2010 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Account_Status_Maintenance_001 |

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| Account Servicing: Maintenance | 21.06.022 | C - Authoritative Source/Reference Updated | **The system must identify accounts for which collection is to be pursued.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Account_Status_Maintenance_002 |
| Account Servicing: Maintenance | 21.06.023 | | The system must record a re-estimate of the subsidy cost allowance for loan guarantee liabilities each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates and must take into account all factors that may have affected the estimate of each component of the cash flow, including prepayments, defaults, delinquencies, and recoveries. The OMB (Office of Management and Budget) CSC2 (Credit Subsidy Calculator 2) will be used to calculate the re-estimate. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Account_Status_Maintenance_015 |

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| Account Servicing: Maintenance | 21.06.024 | | To support the guaranteed loan process, the system shall have the capability to receive guaranteed loan request data to include but not limited to: Guarantee Data (e.g., lender, loan amount, guarantee level, loan status, subsidy information, interest rate, and loan terms); Collateral Data (e.g., appraised value, status) (Mandatory unless specifically excluded by program requirements); Borrower Data (e.g., borrower's name, address, social security number or taxpayer identification number, financial data); Guarantee fees due and/or collected; and Rejected Guarantee Data (e.g., lender, reason for rejection). | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Acquired_Loan_Account_Status_Maintenance_013 |
| Portfolio Management: Portfolio Performance Process | 21.07.001 | C - Authoritative Source/Reference Updated | **The system must compare loan data to the agency's program portfolio evaluation criteria to identify loans with the potential for graduation to private sector financing.** | Source: OMBCIRA-129,IV; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Performance_002 |

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| Portfolio Management: Portfolio Performance Process | 21.07.002 | | For the Portfolio Management Identify Loans for Evaluation activity, the system must compute and maintain program performance information. Some examples of the types of performance measures an agency may want its automated system to compute are: Number and dollar value of loans made, Average loan size, Loans made by geographical region, Number and amount of delinquent loans by key indicators such as loan-to-value ratios, Number and amount of defaulted loans by key indicators such as loan-to-value ratios, Number and amount of rescheduled loans, Amount of loan write-offs. | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Performance_003 |
| Portfolio Management: Portfolio Performance Process | 21.07.003 | | For the Portfolio Management Identify Loans for Evaluation activity, the system must compute and maintain financial measures to help assess the credit soundness of a loan program. Some examples of the types of financial measures an agency may want its automated system to compute are: Average loan-to-value ratio (for collateralized programs), Current loans as a percentage of total loans, Delinquent loans as a percentage of total current loans, Write-offs as a percentage of seriously delinquent loans, Overall portfolio risk rate, Loan loss rates, Recovery rates on defaulted loans. | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Performance_004 |

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| Portfolio Management: Portfolio Performance Process | 21.07.004 | | For the Portfolio Management Identify Loans for Evaluation activity, the system must compute and maintain efficiency measures to help determine the effectiveness of use of agency resources. Some examples of the types of efficiency measures an agency may want its automated system to compute are: Administrative cost per loan approved, Time required to process a loan application, Administrative cost per loan serviced, Administrative cost per delinquent dollar collected, Net proceeds on real property sold compared to appraised value. | Source: OMBCIRA-129,AppD; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Performance_005 |
| Portfolio Management: Portfolio Performance Process | 21.07.005 | | An automated system will not recognize administrative expenses in calculating the subsidy costs of loans. | Source: SFFAS2,38; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Performance_009 |
| Portfolio Management: Portfolio Performance Process | 21.07.006 | C - Authoritative Source/Reference Updated | **The system must have the capability to maintain standard information on the history and status of each guaranteed loan (e.g., borrower identification, amount and nature of debt, loan originator, holder, and/or servicer).** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Portfolio_Performance_002 |

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| Portfolio Management: Portfolio Performance Process | 21.07.007 | C - Authoritative Source/Reference Updated | **The system must maintain data from the lender, which identifies delinquent accounts and potential defaults.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Portfolio_Performance_003 |
| Portfolio Management: Portfolio Performance Process | 21.07.008 | C - Authoritative Source/Reference Updated | **The system must receive and record lender substitution and/or transfer data, i.e., secondary market sales (electronically where possible).** | Source: MFR,Gloss; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Portfolio_Performance_009 |
| Portfolio Program Financing Process | 21.08.001 | | To Support Treasury Borrowing Calculations, the system must be able to execute and record U.S. Treasury borrowings to finance interest payments to U.S. Treasury if insufficient funds are available to make the payment. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_002 |
| Portfolio Program Financing Process | 21.08.002 | | To Support Treasury Borrowing Calculations, the system must track the amount of un-invested funds in the financing account as needed to support the calculations of interest earnings. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_003 |
| Portfolio Program Financing Process | 21.08.003 | | To Support Treasury Borrowing Calculations, the system must compute interest expense on borrowings and interest earnings on un-invested funds. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_004 |

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| Portfolio Program Financing Process | 21.08.004 | | To support subsidy re-estimates, an automated direct loan system must support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB (Office of Management and Budget) Circular A-34 and SFFAS No. 2. | Source: SFFAS3; Source Date: 10/1/1993Source: OMBCIRA-11; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_008 |
| Portfolio Program Financing Process | 21.08.005 | C - Authoritative Source/Reference Updated | **To support subsidy re-estimates, the system must compare the current year re-estimated subsidy cost to the prior year re-estimated loan subsidy cost to determine whether subsidy costs for a risk category increased or decreased.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_009 |
| Portfolio Program Financing Process | 21.08.006 | | To support subsidy re-estimates, the system must transfer loan subsidy from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies to provide adequate funding for each risk category. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_010 |
| Portfolio Program Financing Process | 21.08.007 | | To support subsidy re-estimates, the system must: Group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. Request an apportionment and obligate funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy. Transfer excess subsidy of cohorts of loans to the Special Fund Receipt Account. | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_011 |

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| Portfolio Program Financing Process | 21.08.008 | C - Authoritative Source/Reference Updated | **To support analyzing of working capital needs, the system must be able to account for working capital cash balance in accordance with OMB Circular A-11 guidance.** | Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_012 |
| Portfolio Program Financing Process | 21.08.009 | C - Authoritative Source/Reference Updated | **To support analyzing of working capital needs, the system must record any costs incurred, which are funded by working capital.** | Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_013 |
| Portfolio Program Financing Process | 21.08.010 | | To support analyzing working capital needs, the system must compute the amount of Treasury interest earned by working capital funds. | Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_014 |
| Portfolio Program Financing Process | 21.08.011 | C - Authoritative Source/Reference Updated | **The system must maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_015 |
| Portfolio Program Financing Process | 21.08.012 | C - Authoritative Source/Reference Updated | **The system must maintain the actual loan terms, including maturity, interest rate, and upfront and/or annual fees.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_017 |

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| Portfolio Program Financing Process | 21.08.013 | C - Authoritative Source/Reference Updated | **The system must include measures of the financial condition of the business or individual receiving the loan and past credit experience if applicable since creditworthiness may be a strong predictor of defaults.** | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_019 |
| Portfolio Program Financing Process | 21.08.014 | C - Authoritative Source/Reference Updated | **To support subsidy estimates, the system must be able to calculate and report, as necessary, the aggregate repayment schedule for a cohort.** | Source: OMBCIRA-11,Pt5,Sec185; Source Date: 7/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_025 |
| Portfolio Program Financing Process | 21.08.015 | | When a pre-1992 direct loan is directly modified, an automated system must transfer the loan to a financing account and change their book value to an amount equal to their post-modification value. Any subsequent modification is treated as a modification of post-1991 loans. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,47; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_026 |
| Portfolio Program Financing Process | 21.08.016 | | When a pre-1992 direct loan is indirectly modified, an automated system must keep the loan in a liquidating account. The system must also reassess the bad debt allowance and adjusted the allowance to reflect amounts that would not be collected due to the modification. | Source: SFFAS2,47; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Program_Financing_027 |

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| Portfolio Management: Portfolio Sales Process | 21.09.001 | C - Authoritative Source/Reference Updated | **To prepare a portfolio for sale, the system must compare loan information to agency program criteria to select loans for inclusion in a potential sales pool.** | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_001 |
| Portfolio Management: Portfolio Sales Process | 21.09.002 | | To prepare a portfolio for sale, the system must record OMB/Treasury approval or disapproval of the sale/prepayment of a loan. | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_003 |
| Portfolio Management: Portfolio Sales Process | 21.09.003 | C - Authoritative Source/Reference Updated | **For a prepayment program, the system must generate a prepayment offer to be sent to eligible borrowers for participation in the prepayment program.** | Source: OMBCIRA-129,IV; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_004 |
| Portfolio Management: Portfolio Sales Process | 21.09.004 | C - Authoritative Source/Reference Updated | **For a prepayment program, the system must record receipt of commitment letters from borrowers.** | Source: OMBCIRA-129,IV; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_005 |
| Portfolio Management: Portfolio Sales Process | 21.09.005 | | For a prepayment program, the system must record the receipt of a prepayment and the changes in subsidy costs. | Source: OMBCIRA-129,IV; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_006 |

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| Portfolio Management: Portfolio Sales Process | 21.09.006 | C - Authoritative Source/Reference Updated | **When executing a portfolio sale, the system must identify loans with incomplete documentation in the loan information store and generate a request for information to ensure loan files are complete.** | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_007 |
| Portfolio Management: Portfolio Sales Process | 21.09.007 | C - Authoritative Source/Reference Updated | **When executing a portfolio sale, the system must generate documents and other information necessary to finalize the sales agreement with the purchaser.** | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_008 |
| Portfolio Management: Portfolio Sales Process | 21.09.008 | C - Authoritative Source/Reference Updated | **When executing a portfolio sale, the system must update the loan information store to identify loans sold using information received from the underwriter.** | Source: OMBCIRA-129,I; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_009 |
| Portfolio Management: Portfolio Sales Process | 21.09.009 | | When executing a portfolio sale, the system must record the sale of receivables, the proceeds, changes in subsidy costs, and calculate the related gain or loss in accordance with SFFAS No. 2. | Source: SFFAS3; Source Date: 10/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_010 |
| Portfolio Management: Portfolio Sales Process | 21.09.010 | | An automated system must recognize the sale of post-1991 and pre-1992 direct loans as a direct modification. | Source: SFFAS2,53; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Portfolio_Sales_016 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.001 | | For reporting delinquent debt, the system must identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) and Credit Alert Interactive Voice Response System (CAIVRS) by comparing reporting criteria to delinquent loan data. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_001 |
| Delinquent Debt Collection: Collection Action Process | 21.10.002 | | For reporting delinquent debt, the system must calculate outstanding balances, including interest, penalties, and administrative charges, and include this information in credit bureau reports. | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_002 |
| Delinquent Debt Collection: Collection Action Process | 21.10.003 | | For reporting delinquent debt, the system must generate (or include in demand letters) a notice to inform consumer borrowers of the referral of a delinquent debt to a credit bureau and CAIVRS in accordance with regulations. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_003 |
| Delinquent Debt Collection: Collection Action Process | 21.10.004 | C - Authoritative Source/Reference Updated | **For reporting delinquent debt, the system must maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_004 |
| Delinquent Debt Collection: Collection Action Process | 21.10.005 | C - Authoritative Source/Reference Updated | **For reporting delinquent debt, the system must prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_005 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.006 | C - Authoritative Source/Reference Updated | **For contact with debtor, the Debt Collection process of the system must generate and transmit dunning letters to debtors with past-due loan accounts.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_006 |
| Delinquent Debt Collection: Collection Action Process | 21.10.007 | C - Authoritative Source/Reference Updated | **For contact with debtor, the Debt Collection process of the system must identify debtors who do not respond to dunning letters within a specified time period.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_007 |
| Delinquent Debt Collection: Collection Action Process | 21.10.008 | C - Authoritative Source/Reference Updated | **For contact with debtor, the Debt Collection process of the system must track demand letters and borrower responses to document borrower due process notification (and borrower willingness and ability to repay debt).** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_008 |
| Delinquent Debt Collection: Collection Action Process | 21.10.009 | C - Authoritative Source/Reference Updated | **For contact with debtor, the Debt Collection process of the system must track and document debtor appeals received in response to demand for payment.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_009 |
| Delinquent Debt Collection: Collection Action Process | 21.10.010 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must identify accounts eligible for referral to the Treasury Offset Program (TOP).** | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_011 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.011 | | For Treasury Offset referral, the system must generate written notification to the borrower that includes the following: the nature and the amount of the debt; the intention of the agency to collect the debt through administrative offset; an explanation of the rights of the debtor; an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt; and an offer to enter into a written repayment agreement with the agency. | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_012 |
| Delinquent Debt Collection: Collection Action Process | 21.10.012 | | For Treasury Offset referral, the system must be able to transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts. | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_013 |
| Delinquent Debt Collection: Collection Action Process | 21.10.013 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must update the loan information store to reflect TOP status.** | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_014 |
| Delinquent Debt Collection: Collection Action Process | 21.10.014 | | For Treasury Offset referral, the system must record collections from TOP. | Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_015 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.015 | D - Authoritative Source/Reference Deleted | For garnishment of Non-Federal Wages, the system should record receipts remitted to the agency. | Source: ; Source Date: | Requirement Not Covered by TFM Guidance | | Direct_Loan_Delinquent_Debt_Collection_Action_016 |
| Delinquent Debt Collection: Collection Action Process | 21.10.016 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must compare delinquent account data to agency program collection agency referral criteria to select delinquent loan accounts for referral to collection agencies.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_017 |
| Delinquent Debt Collection: Collection Action Process | 21.10.017 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_018 |
| Delinquent Debt Collection: Collection Action Process | 21.10.018 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_019 |
| Delinquent Debt Collection: Collection Action Process | 21.10.019 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_020 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.020 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must document that the delinquent account has been referred to a collection agency.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_021 |
| Delinquent Debt Collection: Collection Action Process | 21.10.021 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must generate and receive electronic transmissions of account balance data and status updates to and from collection agencies.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_022 |
| Delinquent Debt Collection: Collection Action Process | 21.10.022 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must record receipts remitted to the collection agency and forwarded to the agency.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_023 |
| Delinquent Debt Collection: Collection Action Process | 21.10.024 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must accept and match collection agency invoices with agency records.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_025 |
| Delinquent Debt Collection: Collection Action Process | 21.10.025 | C - Authoritative Source/Reference Updated | **For referral to Collection Agencies, the system must be able to request, reconcile, and record returned accounts from collection agencies.** | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_026 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.026 | | For referral to Collection Agencies, the system must record collections processed through collection agencies. | Source: MFR,Ch4; Source Date: 5/1/2005Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_027 |
| Delinquent Debt Collection: Collection Action Process | 21.10.027 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_029 |
| Delinquent Debt Collection: Collection Action Process | 21.10.028 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_030 |
| Delinquent Debt Collection: Collection Action Process | 21.10.029 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to Department of Justice (DOJ).** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_031 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.030 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must receive electronic transmissions of account data and status updates to and from the DOJ's Central Intake Facility, or the agency's Office of General Counsel's (OGC) automated system for referrals.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_032 |
| Delinquent Debt Collection: Collection Action Process | 21.10.031 | | For litigation referral activities, the system must update the loan status to reflect referrals for litigation so that the loan can be excluded from other collection actions, and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_033 |
| Delinquent Debt Collection: Collection Action Process | 21.10.032 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must match agency litigation referrals with the Department of Justice listing of agency litigation referrals.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_034 |
| Delinquent Debt Collection: Collection Action Process | 21.10.033 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must record and track recovery of judgment decisions.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_035 |
| Delinquent Debt Collection: Collection Action Process | 21.10.034 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must update the loan information store to reflect receipts and adjustments.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_036 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.035 | | For litigation referral activities, the system must record any collections resulting from litigation. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_037 |
| Delinquent Debt Collection: Collection Action Process | 21.10.036 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_038 |
| Delinquent Debt Collection: Collection Action Process | 21.10.037 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must offset delinquent debts internally before referral to TOP, where applicable.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_039 |
| Delinquent Debt Collection: Collection Action Process | 21.10.038 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must apply collections received through the TOP process to debtor accounts in accordance with applicable payment application rules.** | Source: MFR,Ch6; Source Date: 5/1/2005Source: OMBCIRA-129,V; Source Date: 1/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_040 |
| Delinquent Debt Collection: Collection Action Process | 21.10.039 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must record offset fees in accordance with agency program requirements.** | Source: OMBCIRA-129,V; Source Date: 1/1/2013Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_041 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.040 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must process agency refunds given to borrowers erroneously, offset and transmit this information to Treasury in a timely manner.** | Source: OMBCIRA-129,V; Source Date: 1/1/2013Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_042 |
| Delinquent Debt Collection: Collection Action Process | 21.10.041 | C - Authoritative Source/Reference Updated | **For Treasury Offset referral, the system must record refunds given by US Treasury and adjust the loan information store accordingly.** | Source: OMBCIRA-129,V; Source Date: 1/1/2013Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_043 |
| Delinquent Debt Collection: Collection Action Process | 21.10.042 | | For garnishment of Non-Federal Wages, the system must generate written notice informing the borrower of the agency's intention to initiate proceedings to collect the debt through deductions from pay, the nature and amount of the debt to be collected, and the debtor's rights. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_044 |
| Delinquent Debt Collection: Collection Action Process | 21.10.043 | C - Authoritative Source/Reference Updated | **For garnishment of Non-Federal Wages, the system must document that the wage garnishment order was sent to the employer.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_045 |
| Delinquent Debt Collection: Collection Action Process | 21.10.044 | C - Authoritative Source/Reference Updated | **For garnishment of Non-Federal Wages, the system must provide ad hoc reporting capability needed to monitor the amounts recovered through non-Federal wage garnishment.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_046 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.045 | C - Authoritative Source/Reference Updated | **For garnishment of Non-Federal Wages, the system must document that the agency provided debtors a hearing, when requested.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_047 |
| Delinquent Debt Collection: Collection Action Process | 21.10.046 | C - Authoritative Source/Reference Updated | **For garnishment of Non-Federal Wages, the system must apply collections received through wage garnishment according to agency application rules.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_048 |
| Delinquent Debt Collection: Collection Action Process | 21.10.047 | | For referral to Collection Agencies, the system must generate payment to the collection agency for services rendered. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_049 |
| Delinquent Debt Collection: Collection Action Process | 21.10.048 | C - Authoritative Source/Reference Updated | **For litigation referral activities, the system must track filing of pleadings and other motions, including proofs of claims in bankruptcy, to ensure swift legal action and to monitor litigation activity.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_050 |
| Delinquent Debt Collection: Collection Action Process | 21.10.049 | | If a legitimate claim exists by a third party or by the borrower to a part of the recognized value of the foreclosed assets, the system must recognize the present value of the estimated claim as a special contra valuation allowance. | Source: SFFAS2,58; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_053 |

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| Delinquent Debt Collection: Collection Action Process | 21.10.050 | C - Authoritative Source/Reference Updated | **To support the loan process for litigation referral activities, the system shall compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_051 |
| Delinquent Debt Collection: Collection Action Process | 21.10.051 | C - Authoritative Source/Reference Updated | **To support the loan process for litigation referral activities, the system shall support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Collection_Action_052 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.001 | C - Authoritative Source/Reference Updated | **To identify and document accounts selected for write-off, the system must compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible write-off.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_001 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.002 | C - Authoritative Source/Reference Updated | **To identify and document accounts selected for write-off, the system must classify debtors based on financial profile and ability to repay.** | Source: MFR,Gloss; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_002 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.003 | | To identify and document accounts selected for write-off, the system must produce a CCLR for each loan account to be referred to agency counsel or the Department of Justice for approval of termination of collection action. It must also update the loan status to reflect the referral. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_003 |

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| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.004 | C - Authoritative Source/Reference Updated | **To identify and document accounts selected for write-off, the system must update the loan information store to reflect approval or disapproval by agency counsel or the Department of Justice for termination of collection action.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_004 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.005 | | To identify and document accounts selected for write-off, the system must update the loan information store to record the write-off of the receivable. | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_005 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.006 | C - Authoritative Source/Reference Updated | **To document close-out of uncollectible accounts, the system must compare loan account data to agency closeout criteria to identify debtor accounts eligible for closeout and 1099-C reporting.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_008 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.007 | C - Authoritative Source/Reference Updated | **To document close-out of uncollectible accounts, the system must prepare and send a Form 1099-C to the IRS if the debtor has not responded within the required time period.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_009 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.008 | C - Authoritative Source/Reference Updated | **To identify and document accounts selected for write-off, the system must have indicators of the financial well-being of a debtor, including debtor financial statements, credit bureau reports, and payment receipt history.** | Source: MFR,Ch7; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_012 |

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| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.009 | | When assets are acquired in full or partial settlement of post-1991 direct loans, the system must reduce the present value of the government's claim against the borrowers by the amount settled as a result of the foreclosure. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_015 |
| Delinquent Debt Collection: Write-offs and Close-outs Process | 21.11.010 | | When post-1991 direct loans are written off, the direct loan system must remove the unpaid principal of the loans from the gross amount of loans receivable and concurrently, the same amount is charged to the allowance for subsidy costs. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Delinquent_Debt_Writeoffs_And_Closeouts_014 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.001 | C - Authoritative Source/Reference Updated | **To identify foreclosure candidates, the system must compare delinquent account data to collateral foreclosure selection criteria.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_001 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.002 | C - Authoritative Source/Reference Updated | **To identify foreclosure candidates, the system must sort and group selected delinquent accounts by type of collateral (single family or multifamily, commercial, farm, etc.), location, loan-to-value ratios, and the amount of debt.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_002 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.003 | C - Authoritative Source/Reference Updated | **To identify foreclosure candidates, the system must calculate outstanding principal, interest, penalties, and administrative charges for each loan account selected for review for foreclosure.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_003 |

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| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.004 | C - Authoritative Source/Reference Updated | **When foreclosing a loan, the system must transmit a foreclosure notice to the borrower.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_004 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.005 | C - Authoritative Source/Reference Updated | **When foreclosing a loan, the system must transmit information necessary for the foreclosure to the Department of Justice (DOJ) and/or the agency's Office of General Counsel (OGC), as applicable.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_005 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.006 | C - Authoritative Source/Reference Updated | **When foreclosing a loan, the system must record the results of the foreclosure proceedings and title conveyance to the agency.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_006 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.007 | C - Authoritative Source/Reference Updated | **When foreclosing a loan, the system must provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_007 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.008 | | When foreclosing a loan, the system must record the value of the property acquired and reduce the receivable amount. | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_008 |

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| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.009 | C - Authoritative Source/Reference Updated | **When foreclosing a loan, the system must be able to generate or provide the information needed to manually prepare IRS Form 1099-A, Acquisition or Abandonment of Secured Property.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_On_Collateral_009 |
| Foreclosure and Liquidate Collateral: Foreclosure on Collateral Process | 21.12.010 | C - Authoritative Source/Reference Updated | **The system must update the acquired loan information store with additional information obtained during the foreclosure preparation process, such as recent appraisal values and property condition.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Foreclosure_On_Collateral_002 |
| Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | 21.13.001 | C - Authoritative Source/Reference Updated | **To manage collateral, the system must track, record, and classify operations and maintenance expenses related to the acquired collateral.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_Collateral_Liquidation_002 |
| Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | 21.13.002 | C - Authoritative Source/Reference Updated | **To manage collateral, the system must document rental income and other collections related to the acquired collateral.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_Collateral_Liquidation_003 |
| Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | 21.13.003 | C - Authoritative Source/Reference Updated | **For Disposal of Collateral, the system must identify any deficiency balances remaining for the loan after collateral liquidation to allow for further collection activities.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Foreclosure_Collateral_Liquidation_007 |

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| Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | 21.13.004 | | The system must post the expenses and income to determine a income ratio. | Source: MFR,Ch3; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Foreclosure_Collateral_Liquidation_004 |
| Foreclosure and Liquidate Collateral: Manage Liquidate Collateral Process | 21.13.005 | C - Authoritative Source/Reference Updated | **The system must update the acquired loan information store to record receipts resulting from the liquidation of acquired collateral and disposition of the collateral.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Foreclosure_Collateral_Liquidation_005 |
| Cost of Post-1991 Direct Loans | 21.14.001 | | An automated direct loan system must record Post-1991 direct loans as assets at the present value of their estimated net cash inflows. The difference between the outstanding principal of the loans and the present value of their net cash inflows is recognized as a subsidy cost allowance. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,22; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_001 |

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| Cost of Post-1991 Direct Loans | 21.14.002 | | An automated direct loan system must record a subsidy expense for Post-1991 direct loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of on marketable United States (U.S.) Treasury securities of similar maturity to the cash flow of the direct loan or loan guarantee for which the estimate is being made (hereinafter referred to as the applicable Department of the Treasury interest rate). | Source: SFFAS2,24; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_002 |
| Cost of Post-1991 Direct Loans | 21.14.003 | | During the fiscal year in which new direct loans are disbursed, an automated direct loan system must recognize the components of subsidy expense (of those new direct loans) separately from interest subsidy costs, default costs, fees and other collections, and other subsidy costs. | Source: SFFAS2,25; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_003 |
| Cost of Post-1991 Direct Loans | 21.14.004 | | An automated direct loan system must record the present value of fees and other collections as a deduction from subsidy costs. | Source: SFFAS2,28; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_004 |

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| Cost of Post-1991 Direct Loans | 21.14.005 | | An automated direct loan system must amortize the subsidy cost allowance for direct loans by the interest method using the interest rate that was used to calculate the present value of the direct loans when the direct loans were disbursed, after adjusting for the interest rate re-estimate. The amortized amount is recognized as an increase or decrease in interest income. | Source: SFFAS2,30; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_005 |
| Cost of Post-1991 Direct Loans | 21.14.006 | | An automated direct loan system must re-estimate the following subsidy cost allowance, for direct loans, as of the date of the financial statements: interest rate re-estimates and technical/default re-estimates. Each program re-estimate should be measured and disclosed in these two components separately. | Source: SFFAS18,9; Source Date: 5/1/2000Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_006 |
| Cost of Post-1991 Direct Loans | 21.14.007 | | An automated direct loan system must recognize any increase or decrease in the subsidy cost allowance resulting from the re-estimates as an increase or decrease in subsidy expense for the current reporting period. | Source: SFFAS18,9; Source Date: 5/1/2000Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_007 |
| Cost of Post-1991 Direct Loans | 21.14.008 | | An automated direct loan system must recognize interest accrued on direct loans, including amortized interest, as interest income. | Source: SFFAS2,37; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_008 |

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| Cost of Post-1991 Direct Loans | 21.14.009 | | An automated direct loan system must recognize interest due from the U.S. Treasury on un-invested funds as interest income. | Source: SFFAS2,37; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_009 |
| Cost of Post-1991 Direct Loans | 21.14.010 | | An automated direct loan system must recognize interest accrued on debt to the U.S. Treasury as interest expense. | Source: SFFAS2,37; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_010 |
| Cost of Post-1991 Direct Loans | 21.14.011 | | An automated direct loan system must recognize losses and liabilities of direct loans, obligated before October 1, 1992, when it is more likely than not that the direct loans will not be totally collected. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,39; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_011 |
| Cost of Post-1991 Direct Loans | 21.14.012 | | An automated direct loan system must re-estimate the allowance of the uncollectible amounts, for pre-1992 direct loans, each year as of the date of the financial statements. | Source: SFFAS2,39; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_012 |
| Cost of Post-1991 Direct Loans | 21.14.013 | | An automated direct loan system must recognize the amount of the modification cost of direct loans as a modification expense when pre 1992 or post 1991 direct the loans are modified. | Source: SFFAS2,45; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_013 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cost of Post-1991 Direct Loans | 21.14.014 | | An automated direct loan system must recognize any difference between the change in book value and the cost of modification of both pre 1992 and post 1991 direct loans as a gain or loss. | Source: SFFAS2,48; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_014 |
| Cost of Post-1991 Direct Loans | 21.14.015 | | For post-1991 direct loans, an automated direct loan system must recognize as a financing source (or a reduction in financing source) the modification adjustment transfer paid or received to offset any gain or loss. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,48; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_015 |
| Cost of Post-1991 Direct Loans | 21.14.016 | | An automated direct loan system must recognize any difference between the book value loss (or gain) and the cost of modification on a sale of a pre 1992 and post 1991 direct loan as a gain or loss. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,55; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_016 |
| Cost of Post-1991 Direct Loans | 21.14.017 | | The actual historical experience for the performance of a risk category is a primary factor upon which an estimation of default cost is based. To document actual experience, a database shall be maintained to provide historical information on actual payments, prepayments, late payments, defaults, recoveries, and amounts written off. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_018 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cost of Post-1991 Direct Loans | 21.14.018 | | When a post-1991 direct loan is modified, an automated direct loan system must change the existing book value of that loan to an amount equal to the present value of the net cash inflows projected under the modified terms from the time of modification to the loan's maturity. That amount is discounted at the original discount rate (the rate that was originally used to calculate the present value of the direct loan, when the direct loan was disbursed, after adjusting for the interest rate re-estimate). | Source: SFFAS2,46; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_019 |
| Cost of Post-1991 Direct Loans | 21.14.019 | | When property is transferred from borrowers to a federal credit program through foreclosure or other means, in partial or full settlement of post-1991 direct loans or as a compensation for losses that the government sustained under post-1991 loan guarantees, an automated direct loan system must recognized the foreclosed property as an asset and record the asset at the present value of its estimated future net cash inflows discounted at the original discount rate adjusted for the interest rate re-estimate. | Source: SFFAS2,57; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Cost_Of_Post_1991_Direct_Loans_020 |
| Cross Servicing | 21.15.001 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must identify the volume and type of debts serviced.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_001 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cross Servicing | 21.15.002 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must identify the tools used by the agency to collect its own debt.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_002 |
| Cross Servicing | 21.15.003 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must provide one or more years of information on the average age of debt over 180 days.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_003 |
| Cross Servicing | 21.15.004 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must calculate the amount of debt collected using various collection tools.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_004 |
| Cross Servicing | 21.15.005 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must accrue late charges, as required by referring agency.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_005 |
| Cross Servicing | 21.15.006 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must provide information to referring agency sufficient for the referring agency to satisfactorily complete the Report on Receivables Due From the Public.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_006 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cross Servicing | 21.15.007 | C - Authoritative Source/Reference Updated | **When using an agency authorized to cross-service, the system must track, by portfolio, age of debt referred, dollar and number of referrals, collections on referred debts and report to Treasury on a monthly basis.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_007 |
| Cross Servicing | 21.15.008 | C - Authoritative Source/Reference Updated | **In identifying accounts to be selected for cross-servicing, the system must compare delinquent loan account information to statutory criteria to select delinquent loan accounts for possible referral.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_010 |
| Cross Servicing | 21.15.009 | C - Authoritative Source/Reference Updated | **In identifying accounts to be selected for cross-servicing, the system must generate notification to the debtor of the agency's intent to refer the debt to a debt collection center.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_011 |
| Cross Servicing | 21.15.010 | C - Authoritative Source/Reference Updated | **In identifying accounts to be selected for cross-servicing, the system must identify accounts that can no longer be serviced by agency personnel.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_013 |
| Cross Servicing | 21.15.011 | C - Authoritative Source/Reference Updated | **In monitoring accounts referred to the debt collection center, the system must identify accounts with monetary adjustments that must be reported to the debt collection center.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_014 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cross Servicing | 21.15.012 | C - Authoritative Source/Reference Updated | **In monitoring accounts referred to the debt collection center, the system must apply collections received from the debt collection center according to agency application rules.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_017 |
| Cross Servicing | 21.15.013 | C - Authoritative Source/Reference Updated | **In monitoring accounts referred to the debt collection center, the system must record collection fees in accordance with agency program requirements.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_018 |
| Cross Servicing | 21.15.014 | C - Authoritative Source/Reference Updated | **In monitoring accounts referred to the debt collection center, the system must process agency or debt collection center refunds, notify debt collection center as appropriate, and update the loan information store.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_019 |
| Cross Servicing | 21.15.015 | C - Authoritative Source/Reference Updated | **In monitoring accounts referred to the debt collection center, the system must notify debt collection center of adjustments, recall of debt, or collections received by the agency on the referred debt.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_020 |
| Cross Servicing | 21.15.016 | C - Authoritative Source/Reference Updated | **In monitoring accounts referred to the debt collection center, the system must remove from the accounting and financial records accounts that the debt collection center recommends should be written off.** | Source: MFR,Ch6; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Cross_Servicing_021 |

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| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Reporting | 21.16.001 | | Disclosure is made in notes to financial statements to explain the nature of the modification of direct loans or loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification. The U.S. government-wide financial statements need not include this disclosure. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,56; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Reporting_001 |
| Reporting | 21.16.002 | | An automated system must allow a reporting entity to display a reconciliation between the beginning and ending balances of the subsidy cost allowance for outstanding direct loans and the liability for outstanding loan guarantees reported in an entity's Balance Sheet in a note to the financial statements. | Source: SFFAS18,10; Source Date: 5/1/2000Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Reporting_009 |
| Reporting | 21.16.003 | C - Authoritative Source/Reference Updated | **The system must be capable of producing a complete transaction history of each loan.** | Source: MFR,Ch4; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Reporting_002 |
| Reporting | 21.16.004 | | For loan programs, reporting entities must also disclose, at the program level, the subsidy rates for the total subsidy cost and its components for the interest subsidy costs, default costs (net of recoveries), fees and other collections, and other costs, estimated for direct loans and loan guarantees in the current year's budget for the current year's cohorts. | Source: SFFAS18,11; Source Date: 5/1/2000 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Direct_Loan_Reporting_008 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 21.16.005 | | The system must support the disclosure of the nature of the modifications of loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification, within notes to the financial statements. | Source: SFFAS2,56; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_001 |
| Reporting | 21.16.006 | | The system shall provide information to support the reconciliation between the beginning and ending balances of the loan guarantee liability, in accordance with the disclosure requirements of SFFAS No. 18, Amendments to Accounting Standards for Direct Loans and Loan Guarantees' in SFFAS No. 2. | Source: SFFAS18,10; Source Date: 5/1/2000Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_002 |
| Reporting | 21.16.007 | | The system shall provide information to support the amounts reported as guaranteed payments made on behalf of borrowers within notes of the financial statements. | Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_003 |
| Reporting | 21.16.008 | | The system shall report information on defaulted loan guarantees for applicable credit reform programs within the notes to the financial statements. | Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_018 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 21.16.009 | | The system shall report the defaulted guaranteed loans receivable, gross, the interest receivable, the estimated value of related foreclosed property, the allowance for subsidy cost (present value), and the value of assets related to defaulted guaranteed loans receivable, net, within the notes to the financial statements. | Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_019 |
| Reporting | 21.16.010 | | The system shall identify other information related to guaranteed loan programs including: (1) Changes from the prior year's accounting methods of foreclosed property, if any (2) Restrictions on the use/disposal of the foreclosed property (3) Number of foreclosed properties held and average holding period by type or category; and (4) Number of properties for which foreclosure proceedings are in process at the end of the period. | Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_020 |
| Reporting | 21.16.011 | | The system shall disclose management's method for accruing interest revenue and recording interest receivable, and management's policy for accruing interest on nonperforming defaulted guaranteed loans within the notes to the financial statements. | Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_021 |
| Reporting | 21.16.012 | | The system must be capable of supporting the external reporting requirements of OMB and Treasury, including those associated with the Federal Credit Reform Act (FCRA) of 1990 and the CFO Act of 1990. | Source: MFR,Ch1; Source Date: 5/1/2005 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_016 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Reporting | 21.16.013 | | The system must, if modifications were made to guaranteed loans, explain the nature of the modifications, the discount rate used in calculating the expense, and the basis for recognizing a gain or loss related to the modifications. When appropriate, disclose that the subsidy expense resulting from reestimates that is included in the financial statements is not reported in the budget until the following year. | Source: DoDFMRVol6B,Ch10, Sub1010; Source Date: 4/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Reporting_017 |
| Accounting Requirements | 21.17.001 | | A system must record as a liability the present value of estimated net cash outflows of the outstanding Post- 1991 guaranteed loans. Disclosure is made of the face value of loans outstanding and the amount guaranteed. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,23; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_001 |
| Accounting Requirements | 21.17.002 | | A system must record a subsidy expense for Post-1991 guaranteed loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of marketable Treasury securities with a similar maturity term, applicable to the period during which the loans are disbursed. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,24; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_002 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Accounting Requirements | 21.17.003 | | A system must record the components of the subsidy expense of new loan guarantees separately among interest subsidy costs, default costs, fees and other collections, and other subsidy costs for the fiscal year during which new guaranteed loans are disbursed. | Source: SFFAS2,25; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_003 |
| Accounting Requirements | 21.17.004 | | A system must record default costs for loan guarantees that result from any anticipated deviation, other than prepayments, by the borrowers from the payment schedule in the loan contracts. | Source: SFFAS2,27; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_004 |
| Accounting Requirements | 21.17.005 | | A system must accrue and compound interest on loan guarantee liabilities at the interest rate that was originally used to calculate the present value of the loan guarantee liabilities when the guaranteed loans were disbursed. The accrued interest is recorded as interest expense. | Source: SFFAS2,31; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_005 |
| Accounting Requirements | 21.17.006 | | A system must compute a re-estimate of the subsidy cost allowance for loan guarantee liabilities each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates and must take into account all factors that may have affected the estimate of each component of the cash flow, including prepayments, defaults, delinquencies, and recoveries. | Source: SFFAS2,32; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_006 |

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| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Accounting Requirements | 21.17.007 | | A system must record any increase or decrease in the subsidy cost allowance or the loan guarantee liability resulting from the re-estimates as a subsidy expense (or a reduction in subsidy expense). The expense must be recorded for the current reporting period. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,32; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_007 |
| Accounting Requirements | 21.17.008 | | A system must record costs for administering credit activities, such as salaries, legal fees, and office costs, that are for credit policy evaluation, loan and loan guarantee origination, closing, servicing, monitoring, maintaining accounting and computer systems; and other credit administrative purposes, as administrative expense. | Source: SFFAS2,38; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_009 |
| Accounting Requirements | 21.17.009 | | A system must record losses and liabilities for loan guarantees committed before October 1, 1992, when it is more likely than not that the loan guarantee will require a future cash outflow to pay default claims. | Source: SFFAS2,39; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_010 |
| Accounting Requirements | 21.17.010 | | The system must record modification costs as an expense when loan guarantees are modified. | Source: SFFAS2,49; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_012 |

| LOANS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 21 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Accounting Requirements | 21.17.011 | | The system must record any difference between the change in liability and the cost of modification of loan guarantees as a gain or loss. | Source: SFFAS2,52; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_013 |
| Accounting Requirements | 21.17.012 | | The system must record, for post-1991 loan guarantees, the modification adjustment transfer paid or received to offset the gain or loss as a financing source. | Source: SFFAS2,52; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_014 |
| Accounting Requirements | 21.17.013 | | The system must, for loan sales with recourse, record estimated potential losses under guarantee obligations (liabilities) at their present value. | Source: SFFAS2,55; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_015 |
| Accounting Requirements | 21.17.014 | | The system must record property transferred from borrowers to a federal credit program, through foreclosure or other means, in partial or full settlement as compensation for losses that the government sustained under post-1991 loan guarantees. The foreclosed property is an asset recorded at the present value of estimated future net cash inflows discounted at the original discount rate. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,57; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_016 |

| LOANS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 21 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Accounting Requirements | 21.17.015 | | The system must recognize acquired loans, through foreclosure, at the present value of their estimated net cash inflows from selling the loans or from collecting payments from the borrowers, discounted at the original discount rate. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,59; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_017 |
| Accounting Requirements | 21.17.016 | | A system must record assets acquired, in full or partial settlement of Post-1991 guaranteed loans, at the present value of the government's claim against the borrowers is reduced by the amount settled as a result of the foreclosure. | Source: SFFAS2,60; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_018 |
| Accounting Requirements | 21.17.017 | | A system must record the interest subsidy costs of loan guarantees which equals the present value of estimated interest supplement payments. | Source: SFFAS2,26; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_020 |
| Accounting Requirements | 21.17.018 | | A system must record the fees and other collections for a loan guarantee. These costs are recognized as a deduction for subsidy costs. | Source: SFFAS2,28; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_021 |
| Accounting Requirements | 21.17.019 | | A system must record the Other subsidy costs for a loan guarantee. These costs consist of cash flows that are not included in calculating the interest or default subsidy costs, or in fees and other collections. | Source: SFFAS2,29; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_022 |

| LOANS REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 21 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Accounting Requirements | 21.17.020 | | An automated system must estimate default costs by: (a) loan performance experience; (b) current and forecasted international, national, or regional economic conditions that may affect the performance of the loans; (c) financial and other relevant characteristics of borrowers; (d) the value of collateral to loan balance; (e) changes in recoverable value of collateral; and (f) newly developed events that would affect the performance of the loan. Improvements in methods to re-estimate defaults also are considered. | Source: SFFAS2,35; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,34; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_023 |
| Accounting Requirements | 21.17.021 | | A system must use a systematic methodology, such as an econometric model, to project default costs of each risk category. If individual accounts with significant amounts carry a high weight in risk exposure, an analysis of the individual accounts is warranted in making the default cost estimate for that category. | Source: SFFAS2,35; Source Date: 8/1/1993Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013Source: SFFAS2,34; Source Date: 8/1/1993 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_024 |
| Accounting Requirements | 21.17.022 | | Related to credit programs, the system must have the functionality to restrict both obligations and expenditures from each program to the lesser of: 1. The amounts available for administrative expenses, direct loan subsidies, direct loan levels, guaranteed loan levels, and any limitations specified in law; or 2. the amounts apportioned for the amounts specified. | Source: DoDFMRVol12,Ch4,Sub0402; Source Date: 9/1/2013 | FFMIA Financial Management Goal_1.1 | Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs. | Guaranteed_Loan_Accounting_Requirements_032 |

## ACRONYMS

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| ACH | Automated Clearing House |
| CAIVRS | Credit Alert Interactive Voice Response System |
| CCLR | Claims Collection Litigation Report |
| CFO | Chief Financial Officer |
| CM | Configuration Management |
| CSC2 | Credit Subsidy Calculator 2 |
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DOJ | Department of Justice |
| EDA | Electronic Debit Account |
| FASAB | Federal Accounting Standards Board |
| FCRA | Federal Credit Reform Act |
| FFMIA | Federal Financial Management Improvement Act |
| OGC | Office of General Counsel |
| OMB | Office of Management and Budget |
| SF | Standard Form |
| SFFAS | Statement of Federal Financial Accounting |
| SSN | Social Security Number |
| TIN | Taxpayer Identification Number |
| TOP | Treasury Offset Program |