Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 17, Disbursing

August 2015

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**	**Reason for Change**
17.09.005 **17.09.006** **17.09.007** **17.09.008** **17.09.009** **17.09.018** **17.09.019** **17.09.020**	**D - Authoritative Source/Reference Deleted**	
17.09.022	**C - Verbiage Updated per Authoritative Source**	
17.09.023	**D - Authoritative Source/Reference Deleted**	
17.09.030 **17.09.031** **17.09.032**	**A - New Requirement**	
17.10.007	**C - Verbiage Edited for Clarity**	
17.10.008	**C - Verbiage Updated per Authoritative Source**	
17.11.002 **17.11.003** **17.11.004** **17.11.012** **17.11.015**	**D - Authoritative Source/Reference Deleted**	
17.11.020	**C - Verbiage Updated per Authoritative Source**	

VOLUME 17 - Disbursing		
Req Id	**Change Type**	**Reason for Change**
17.11.038 17.12.008 17.13.010 17.13.011 17.13.012 17.13.013 17.13.014 17.13.016 17.14.005 17.14.006 17.14.007 17.14.008 17.14.009 17.14.010 17.14.011 17.14.013 17.14.016 17.14.017 17.14.018 17.14.019 17.14.020 17.14.021 17.14.022 17.14.023 17.14.025 17.14.028 17.14.034 17.14.035 17.14.036	D - Authoritative Source/Reference Deleted	
17.14.039	D - Invalid Requirement	
17.15.006 17.15.007 17.17.003	D - Authoritative Source/Reference Deleted	
17.17.009	C - Verbiage Updated per Authoritative Source	
17.17.013 17.17.015 17.17.017 17.17.019 17.17.022	D - Authoritative Source/Reference Deleted	
17.18.002	C - Verbiage Updated per Authoritative Source	
17.18.005 17.18.006 17.18.009	D - Authoritative Source/Reference Deleted	
17.18.010	C - Verbiage Updated per Authoritative Source	
17.18.011	D - Authoritative Source/Reference Deleted	

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.

TABLE OF CONTENTS

DISBURSING 1

DISBURSING REQUIREMENTS 2

Chapter 06 - Electronic Commerce 2

Chapter 09 - Disbursing Offices, Officers and Agents 8

Chapter 10 - Deposit and Transfer of Public Funds 21

Chapter 11 - U.S. Treasury Checks 26

Chapter 12 - Check Issue Reconciliation and Reporting 46

Chapter 13 - Collections 50

Chapter 14 - Disbursements 57

Chapter 15 - Disbursing Operations in Foreign Currency 76

Chapter 16 - Limited Depositary Checking Accounts 82

Chapter 17 - Accountability Reports 87

Chapter 18 - Miscellaneous Activities and Transactions 93

ACRONYMS 97

DISBURSING INTRODUCTION

This volume of Disbursing related FFMIA requirements provides guidance on disbursing rules related to Electronic Commerce, Disbursing Offices, Officers and Agents, Deposit and Transfer of Public Funds, U.S. Treasury Checks, Check Issue Reconciliation and Reporting, Collections, Disbursements, Disbursing Operations in Foreign Currency, Limited Depositary Checking Accounts, and Accountability Reports. The requirements listed in this volume will assist system managers in incorporating FFMIA compliance guidance into the disbursement process while ensuring that all payments are recorded, reported, and reconciled and conform to Federal and Department of Defense (DoD) regulatory guidance.

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 must provide the capability to transmit payments or payroll files to the FRB by the electronic file transmission.	Source: DoDFMRVol5,Ch11,Sub1101; Source Date: 2/1/2015Source: 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 must 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,Ch10,Sub1003; Source Date: 8/1/2014Source: 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 must 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,Ch11,Sub1103; Source Date: 2/1/2015Source: TFMVol1,Pt6,Ch4000, Sec4015; 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_Electronic_Commerce_008
Electronic Commerce	17.06.015		The system must 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: 8/1/2007Source: TFMVol1,Pt6,Ch8500, Sec8530; 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_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 must 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,Ch11,Sub1103; Source Date: 2/1/2015Source: TFMVol1,Pt6,Ch4000, Sec4020; 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_Electronic_Commerce_010
Electronic Commerce	17.06.017		The system must 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,Ch11,Sub1103; Source Date: 2/1/2015Source: TFMVol1,Pt6,Ch4000, Sec4030; Source Date: 8/1/2007Source: TFMVol1,Pt6,Ch4000, Sec4020; 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_Electronic_Commerce_011

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	17.06.018		The system must 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 Bureau of Fiscal Service (Fiscal Service). The system shall reject all transactions failed the edits.	Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 2/1/2015Source: TFMVol1,Pt6,Ch4000, Sec4025; 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_Electronic_Commerce_012
Electronic Commerce	17.06.019		The system must 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,Ch11,Sub1103; Source Date: 2/1/2015	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	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's 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 must provide the capability to generate for applicable entitlement systems electronic files containing IPAC transactions processed by Disbursing.	Source: DoDFMRVol5,Ch11,Sub0302; Source Date: 2/1/2015Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 8/1/2014Source: DoDFMRVol5,Ch9,Sub0904; Source Date: 5/1/2014	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 must provide the capability to send files containing IPAC transactions processed by Disbursing back to the entitlement systems of their origins.	Source: DoDFMRVol5,Ch9,Sub0904; Source Date: 5/1/2014Source: DoDFMRVol5,Ch10,Sub1004; Source Date: 8/1/2014Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 2/1/2015	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

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	17.06.022		The system must 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,Ch11,Sub1103; Source Date: 2/1/2015Source: TFMVol1,Pt2,Ch1500, Sec1520; Source Date: 6/1/2015	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 must 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: 8/1/2007Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 2/1/2015	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 must 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,Sub0405; Source Date: 5/1/2014Source: DoDFMRVol5,Ch15,Sub1506; Source Date: 8/1/2014Source: NISTSP800-53,AppF; Source Date: 4/1/2013	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_001

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	17.09.002		The system must 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,Sub020502; Source Date: 5/1/2014Source: NISTSP800-53,AppF; Source Date: 4/1/2013	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_002

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	17.09.003		The system must 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,Sub020707; Source Date: 5/1/2014Source: NISTSP800-53,AppF; Source Date: 4/1/2013	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_003
Disbursing Offices, Officers and Agents	17.09.004		The system must 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,Ch15,Sub1506; Source Date: 8/1/2014	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

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	17.09.005	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Disbursing_Offices_Officers_and_Agents_005
Disbursing Offices, Officers and Agents	17.09.006	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Disbursing_Offices_Officers_and_Agents_006
Disbursing Offices, Officers and Agents	17.09.007	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Disbursing_Offices_Officers_and_Agents_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	17.09.008	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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	17.09.009	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to send to the applicable accounting system a file containing transactions processed by Disbursing.	Source: ; Source Date:	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

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	17.09.010		The system must provide the capability to segregate duties of preparation, certification, amendment and payment of a disbursing voucher.	Source: OMBCIRA-123,Att,II; Source Date: 5/1/2008Source: DoDFMRVol5,Ch10,Sub0205; Source Date: 8/1/2014	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 must provide the capability to support transfer of accountability from an outgoing Disbursing Officer to an incoming Disbursing Officer.	Source: DoDFMRVol5,Ch2,Sub0406; Source Date: 5/1/2014Source: DoDFMRVol5,Ch15,Sub1505; Source Date: 8/1/2014Source: DoDFMRVol5,Ch2,Sub0405; Source Date: 5/1/2014	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

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	17.09.012		The system must provide the capability to maintain accountability of a predecessor Disbursing Officer.	Source: DoDFMRVol5,Ch15,Sub1504; Source Date: 8/1/2014Source: DoDFMRVol5,Ch15,Sub1505; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100,Sec3140; Source Date: 6/1/2015	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 must 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,Ch2,Sub021001; Source Date: 5/1/2014	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_013
Disbursing Offices, Officers and Agents	17.09.014		The system must provide the capability to transfer accountability from a predecessor Disbursing Officer to a settlement Officer less any deficiency items.	Source: DoDFMRVol5,Ch2,Sub0406; Source Date: 5/1/2014	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

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	17.09.015		The system must 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,Ch2,Sub021003; Source Date: 5/1/2014	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 must 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,Ch2,Sub021003; Source Date: 5/1/2014	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 must 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,Sub0101; Source Date: 5/1/2014Source: 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	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to notify a Disbursing Officer, Deputy Disbursing Officer, Agents and Cashiers when their Cash Holding Authority limits have been exceeded.	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_018

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	17.09.019	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to notify a Disbursing Officer when funds advanced to a Deputy, Agent, or Cashier exceed their Cash Holding Authority.	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_019
Disbursing Offices, Officers and Agents	17.09.020	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability for an authorized user to establish time limits on the payability (negotiability) of U.S. Treasury checks.	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_020
Disbursing Offices, Officers and Agents	17.09.021		The system must 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,Sub0303; Source Date: 1/1/2015	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	C - Verbiage Updated per Authoritative Source	**The system must provide an automated capability to notify an authorized user about reordering the U.S. Treasury checks when the check stock falls to the six-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,Sub0301; Source Date: 1/1/2015	FFMIA Financial Management Goal_2.2	Perform Federal fmancial management operations effectively within resources available.	Disbursing_Disbursing_Offices_Officers_and_Agents_022

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	17.09.023	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Disbursing_Offices_Officers_and_Agents_023
Disbursing Offices, Officers and Agents	17.09.024		The system must 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,Ch15,Sub1503; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch5000,Sec5040; Source Date: 6/1/2015	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 must have controls preventing the Disbursing Officer, deputies, and agents from processing payment transactions that they have personally certified.	Source: DoDFMRVol5,Ch5,Sub0502; Source Date: 12/1/2010	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 must 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,Ch5,Sub0502; Source Date: 2/1/2015	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

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	17.09.027		The system must 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: 2/1/2014	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 must provide the capability to process and account for imprest funds transactions.	Source: DoDFMRVol5,Ch2,Sub0209; Source Date: 5/1/2014	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

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	17.09.029		The system must 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: 2/1/2014	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
Disbursing Offices, Officers and Agents	17.09.030	A - New Requirement	**The system must retain financial documents for a period of at least six years and 3 months. The retention period for Foreign Military Sales (FMS) documents is ten years. Retention periods may exceed these terms in support of audit readiness or contingency operations.**	Source: DoDFMRVol5,Ch2,Sub0807; Source Date: 5/1/2014	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_030

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	17.09.031	A - New Requirement	**The system must make financial document records available and accessible to all authorized users.**	Source: DoDFMRVol5,Ch2,Sub0807; Source Date: 5/1/2014	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_031
Disbursing Offices, Officers and Agents	17.09.032	A - New Requirement	**The system must retain original records for any record accompanying payment, collection transactions, or supporting financial reports received by the Disbursing Officer (DO) in either paper or electronic form.**	Source: DoDFMRVol5,Ch2,Sub0807; Source Date: 5/1/2014	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.	Disbursing_Disbursing_Offices_Officers_and_Agents_032
Deposit and Transfer of Public Funds	17.10.001		The system must 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,Ch11,Sub110701; Source Date: 2/1/2015Source: 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

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**
Deposit and Transfer of Public Funds	17.10.002		The system must 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,Ch11,Sub1107; Source Date: 2/1/2015Source: 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
Deposit and Transfer of Public Funds	17.10.003		The system must provide the capability to establish, maintain and update a status of a Deposit Ticket, to one of the following: undeposited, deposited and confirmed.	Source: DoDFMRVol5,Ch13,Sub1306; Source Date: 3/1/2015Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 6/1/2015	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 must provide the capability to process transactions accounting for checks deposited electronically through OTCnet Check Capture. The system must be directly interfaced with or have file upload/download capabilities to/from OTCnet Check Capture systems. In support of such transactions the system must generate and populate Deposit Tickets and/or allow an authorized user to populate all applicable fields.	Source: DoDFMRVol5,Ch11,Sub1107; Source Date: 2/1/2015	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

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**
Deposit and Transfer of Public Funds	17.10.005		The system must provide the capability to reconcile the listing of Deposit Tickets (DT)and Debit Vouchers (DV) imported from Collection Information Repository (CIR) against DT/DV recorded in the system and generate a report of mismatches.	Source: DoDFMRVol5,Ch11,Sub1107; Source Date: 2/1/2015Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012Source: TFMVol1,Pt2,Ch3100, Sec3120; Source Date: 6/1/2015	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
Deposit and Transfer of Public Funds	17.10.006		The system must 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,Ch11,Sub1004; Source Date: 2/1/2015Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 6/1/2015	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

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**
Deposit and Transfer of Public Funds	17.10.007	C - Verbiage Edited for Clarity	**The system must provide the capability for both an automated processing of or manual input of data for two types of a Debit Voucher: (1) received from the U.S. Treasury. These Debit Vouchers are generally prepared only by depositaries as adjustments to erroneous amounts on Deposit Tickets and Debit Vouchers to return negotiable instruments that are dishonored, or to adjust Deposit Ticket for counterfeit currency. All Debit Vouchers prepared by depositaries are reported automatically to Treasury through the Transaction Reporting System (TRS). The depositary sends memorandum and confirmed copies of the Debit Voucher 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,Ch11,Sub1110; Source Date: 2/1/2015	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
Deposit and Transfer of Public Funds	17.10.008	C - Verbiage Updated per Authoritative Source	**The system must provide the capability to process transactions accounting for reversing the Debit Voucher received from a financial institution. In support of such transaction the system shall generate and populate a Debit Voucher, and/or allow an authorized user to populate all applicable fields.**	Source: DoDFMRVol5,Ch11,Sub1110; Source Date: 2/1/2015	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

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**
Deposit and Transfer of Public Funds	17.10.009		The system must 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,Ch13,Sub0602; Source Date: 3/1/2015Source: TFMVol1,Pt2,Ch5000,Sec5040; Source Date: 6/1/2015Source: DoDFMRVol5,Ch11,Sub1110; Source Date: 2/1/2015	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
Deposit and Transfer of Public Funds	17.10.010		The system must 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)). In support of such function the system must 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,Ch11,Sub1110; Source Date: 2/1/2015	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 must 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: TFMVol1,Pt5,Ch2000,Sec2020; Source Date: 10/1/2001Source: DoDFMRVol5,Ch11,Sub110704; Source Date: 2/1/2015	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

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**
U.S. Treasury Checks	17.11.001		The system must provide the capability to process U.S. Treasury Check payments.	Source: DoDFMRVol5,Ch7,Sub0201; Source Date: 1/1/2015Source: 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
U.S. Treasury Checks	17.11.002	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
U.S. Treasury Checks	17.11.003	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
U.S. Treasury Checks	17.11.004	D - Authoritative Source/Reference Deleted	DELETED: 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: ; Source Date:	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 must have controls preventing a Disbursing Agent from issuing U.S. Treasury Checks.	Source: DoDFMRVol5,Ch2,Sub020702; Source Date: 5/1/2014	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

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**
U.S. Treasury Checks	17.11.006		The system must have controls preventing issuance of U.S. Treasury check made payable to cash.	Source: DoDFMRVol5,Ch7,Sub0201; Source Date: 1/1/2015	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 must 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,Sub070702; Source Date: 1/1/2015	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
U.S. Treasury Checks	17.11.008		The system must 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,Sub070307; Source Date: 1/1/2015	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 must 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,Sub070307; Source Date: 1/1/2015	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

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
U.S. Treasury Checks	17.11.010		The system must 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,Sub070307; Source Date: 1/1/2015	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 must provide the capability to issue the U.S. Treasury checks in strict numerical sequence within each series.	Source: DoDFMRVol5,Ch7,Sub0401; Source Date: 1/1/2015	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
U.S. Treasury Checks	17.11.012	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
U.S. Treasury Checks	17.11.013		The system must 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,Sub0401; Source Date: 1/1/2015Source: 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
U.S. Treasury Checks	17.11.014		The system must 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,Sub0304; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.015	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
U.S. Treasury Checks	17.11.016		The system must 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,Sub070701; Source Date: 1/1/2015	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

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**
U.S. Treasury Checks	17.11.017		The system must 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,Sub070704; Source Date: 1/1/2015Source: 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
U.S. Treasury Checks	17.11.018		The system must 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,Sub070704; Source Date: 1/1/2015	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		The system must 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,Sub070705; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.020	C - Verbiage Updated per Authoritative Source	**When processing transactions for a correction of a duplicate U.S. Treasury check payment the system must 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 a Debit Voucher 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 Debit Voucher since the disbursing office may, in the future, need a copy of the duplicate check for claim purposes.**	Source: DoDFMRVol5,Ch7,Sub070801; Source Date: 1/1/2015Source: 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 must 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,Sub070802; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.022		The system must 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,Sub070701; Source Date: 1/1/2015Source: 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 must provide the capability to process transactions accounting for recording and resolving U.S. Treasury check issue overdrafts.	Source: DoDFMRVol5,Ch7,Sub070803; Source Date: 1/1/2015Source: 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 must 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,Sub070803; Source Date: 1/1/2015Source: TFMVol1,Pt4,Ch6000, Sec6050; Source Date: 12/1/2001Source: TFMVol1,Pt4,Ch6000, Sec6050.70; 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

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**
U.S. Treasury Checks	17.11.025		The system must 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,Sub070803; Source Date: 1/1/2015Source: 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
U.S. Treasury Checks	17.11.026		The system must provide the capability to process transactions accounting for recording and resolving U.S. Treasury check issue underdrafts.	Source: DoDFMRVol5,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Sub070701; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.028		The system must 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,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Sub070701; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.030		The system must 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,Sub070701; Source Date: 1/1/2015Source: 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 must prevent a reporting of adjustments to the Treasury of overpayments by US Treasury check for amounts less than $1.00.	Source: DoDFMRVol5,Ch7,Sub0708; Source Date: 1/1/2015Source: TFMVol1,Pt4,Ch6000, Sec6045; 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 must 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,Sub070701; Source Date: 1/1/2015Source: 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

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
U.S. Treasury Checks	17.11.033		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: TFMVol1,Pt4,Ch5000, Sec5030; Source Date: 6/1/2013Source: TFMVol1,Pt4,Ch6000, Sec6040.20; 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_U.S._Treasury_Checks_035

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**
U.S. Treasury Checks	17.11.036		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
U.S. Treasury Checks	17.11.039		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: TFMVol1,Pt2,Ch5100, App2; Source Date: 6/1/2015Source: 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_040
U.S. Treasury Checks	17.11.041		The system must provide the capability to generate and populate a report showing a status of the Disbursing Officer suspense accounts (**F3875, **F3880,etc).	Source: DoDFMRVol5,Ch7,Sub070701; Source Date: 1/1/2015Source: TFMVol1,Pt2,Ch1500, Sec1520; Source Date: 6/1/2015Source: 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

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
U.S. Treasury Checks	17.11.042		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.045		The system must 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: DoDFMRVol5,Ch7,Sub070701; Source Date: 1/1/2015Source: TFMVol1,Pt4,Ch7000, Sec7045.20; 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_045
U.S. Treasury Checks	17.11.046		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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

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**
U.S. Treasury Checks	17.11.048		The system must 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: DoDFMRVol5,Ch7,Sub070701; Source Date: 1/1/2015Source: 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_048

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**
U.S. Treasury Checks	17.11.049		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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

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**
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 must 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,Ch7,Sub070701; Source Date: 1/1/2015	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

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**
Check Issue Reconciliation and Reporting	17.12.001		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch7,Sub070701; Source Date: 1/1/2015	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

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**
Check Issue Reconciliation and Reporting	17.12.003		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015	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 must 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,Ch2,Sub020807; Source Date: 5/1/2014Source: 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

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**
Check Issue Reconciliation and Reporting	17.12.005		The system must 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,Ch7,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch2,Sub021003; Source Date: 5/1/2014Source: DoDFMRVol5,Ch9,Sub0903; Source Date: 5/1/2014Source: 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

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**
Check Issue Reconciliation and Reporting	17.12.007		The system must 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: DoDFMRVol5,Ch2,Sub021003; Source Date: 5/1/2014Source: TFMVol1,Pt2,Ch5100, Sec5135; Source Date: 6/1/2015	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	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Check Issue Reconciliation and Reporting	17.12.009		The system must 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,Sub070701; Source Date: 1/1/2015Source: 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 must 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,Ch8,Sub0804; Source Date: 6/1/2014Source: DoDFMRVol5,Ch11,Sub110703; Source Date: 2/1/2015Source: DoDFMRVol5,Ch8,Sub0803; Source Date: 6/1/2014Source: DoDFMRVol5,Ch8,Sub0805; Source Date: 6/1/2014	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
Collections	17.13.002		The system must provide the capability to process and separately account for the following types of collections: Receipt, Reimbursement and Refund.	Source: DoDFMRVol5,Ch8,Sub0802; Source Date: 6/1/2014	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

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**
Collections	17.13.003		The system must 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,Ch8,Sub080203; Source Date: 6/1/2014	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 must 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,Ch8,Sub0803; Source Date: 6/1/2014	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
Collections	17.13.005		The system must 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,Ch8,Sub080505; Source Date: 6/1/2014	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 must provide the capability to assign collection voucher numbers consecutively starting at the beginning of each fiscal year.	Source: DoDFMRVol5,Ch8,Sub080601; Source Date: 6/1/2014	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

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**
Collections	17.13.007		The system must 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,Ch8,Sub080505; Source Date: 6/1/2014	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 must provide the capability for an authorized user to validate electronically a collection voucher.	Source: DoDFMRVol5,Ch8,Sub080401; Source Date: 6/1/2014	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 must 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,Ch8,Sub080505; Source Date: 6/1/2014	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
Collections	17.13.010	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability for an 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: ; 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.	Disbursing_Collections_010
Collections	17.13.011	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to receive from an entitlement system and process a ready to collect file containing collection transactions.	Source: ; Source Date:	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

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**
Collections	17.13.012	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Collections_012
Collections	17.13.013	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Collections_013
Collections	17.13.014	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Collections_014
Collections	17.13.015		The system must provide the capability to generate for the applicable entitlement systems post collection files containing collection transactions processed by Disbursing.	Source: DoDFMRVol5,Ch28,Sub2817; Source Date: 5/1/2014	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

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**
Collections	17.13.016	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Collections	17.13.017		The system must 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,Ch8,Sub0301; Source Date: 6/1/2014	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

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**
Collections	17.13.018		The system must 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,Ch8,Sub080503; Source Date: 6/1/2014	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 must provide the capability for an authorized user to process overages of funds.	Source: DoDFMRVol5,Ch8,Sub080504; Source Date: 6/1/2014	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

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**
Collections	17.13.020		The system must 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,Ch8,Sub080506; Source Date: 6/1/2014	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 must 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,Ch8,Sub080602; Source Date: 6/1/2014	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 must be provide the capability to process transactions supported by the DD Form 707 (Report of Deposit) received from commissaries.	Source: DoDFMRVol5,Ch8,Sub080604; Source Date: 6/1/2014	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

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**
Disbursements	17.14.001		The system must 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,Ch9,Sub090101; Source Date: 5/1/2014Source: 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 must 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,Ch9,Sub090210; Source Date: 5/1/2014Source: 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

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**
Disbursements	17.14.003		The system must 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,Ch9,Sub0904; Source Date: 5/1/2014Source: 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 must 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,Ch7,Sub0703; Source Date: 1/1/2015	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

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**
Disbursements	17.14.005	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to receive and process from entitlement systems certified ready to pay files containing payment transactions.	Source: ; Source Date:	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
Disbursements	17.14.006	D - Authoritative Source/Reference Deleted	DELETED: The system, when processing a ready to pay file received from an entitlement system, must 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: ; Source Date:	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

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**
Disbursements	17.14.007	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.008	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Disbursements	17.14.009	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.010	D - Authoritative Source/Reference Deleted	DELETED: The system must reject from a certified ready to pay file Electronic Funds Transfer payment records exceeding the maximum amount of $99,999,999.99.	Source: ; Source Date:	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

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**
Disbursements	17.14.011	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.012		The system must 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,Ch9,Sub090401; Source Date: 5/1/2014Source: 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

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**
Disbursements	17.14.013	D - Authoritative Source/Reference Deleted	DELETED: The system when generating a disbursing voucher must have edits to ensure that multiple lines of accounting charged to the same appropriation are totaled and consolidated by the appropriation.	Source: ; Source Date:	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
Disbursements	17.14.014		The system must 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,Ch9,Sub090406; Source Date: 5/1/2014	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

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**
Disbursements	17.14.015		The system, when processing U.S. Treasury check payments, must 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: DoDFMRVol5,Ch9,Sub090406; Source Date: 5/1/2014Source: 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_015
Disbursements	17.14.016	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Disbursements	17.14.017	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.018	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Disbursements	17.14.019	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.020	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Disbursements	17.14.021	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.022	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Disbursements	17.14.023	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.024		The system must have the capability to sent/receive electronically data/info to/from the Federal Reserve Bank via the Automated Clearing House.	Source: TFMVol1,Pt4A,Ch4000,Sec4035; Source Date: 12/1/2012Source: DoDFMRVol5,Ch9,Sub0904; Source Date: 5/1/2014	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

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**
Disbursements	17.14.025	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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
Disbursements	17.14.026		The system must provide the capability to receive notification/confirmation from the Federal Reserve Bank (FRB) whether submitted EFT payment files were accepted for processing.	Source: DoDFMRVol5,Ch9,Sub0904; Source Date: 5/1/2014Source: 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

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**
Disbursements	17.14.027		The system must 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,Ch9,Sub0904; Source Date: 5/1/2014Source: 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
Disbursements	17.14.028	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Disbursements	17.14.029		The system, when generating a payment file to be processed through Automated Clearing House (ACH), must 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: DoDFMRVol5,Ch9,Sub0904; Source Date: 5/1/2014Source: 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_029
Disbursements	17.14.030		The system must 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,Ch9,Sub0905; Source Date: 5/1/2014Source: TFMVol1,Pt6,Ch3000,Sec3020; 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_Disbursements_030

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**
Disbursements	17.14.031		The system must 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,Ch9,Sub0905; Source Date: 5/1/2014	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
Disbursements	17.14.032		The system must 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,Sec8530; Source Date: 8/1/2007Source: DoDFMRVol5,Ch11,Sub1107; Source Date: 2/1/2015Source: TFMVol1,Pt6,Ch8500,App2; 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_Disbursements_032

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**
Disbursements	17.14.034	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to defer/undefer paid vouchers and account for them.	Source: ; Source Date:	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

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**
Disbursements	17.14.036	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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		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

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**
Disbursements	17.14.038		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: 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	D - Invalid Requirement	DELETED: 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: ; Source Date:	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

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**
Disbursements	17.14.040		The system must 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 must provide the capability to process and account for transactions in foreign currencies.	Source: DoDFMRVol5,Ch13,Sub1301; Source Date: 3/1/2015Source: TFMVol1,Pt2,Ch3200; Source Date: 6/1/2015	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 must 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: 3/1/2015Source: TFMVol1,Pt2,Ch3200, Sec3230; Source Date: 6/1/2015	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

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 Operations in Foreign Currency	17.15.003		The system must 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,Ch13,Sub1307; Source Date: 3/1/2015Source: TFMVol1,Pt2,Ch3200, Sec3230; Source Date: 6/1/2015	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 must 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: 3/1/2015	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 must 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: 3/1/2015Source: TFMVol1,Pt2,Ch3200, Sec3230; Source Date: 6/1/2015	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

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 Operations in Foreign Currency	17.15.006	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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	D - Authoritative Source/Reference Deleted	DELETED: The system must be interfaced or have data/info upload/download capability with the International Treasury Services system for submission of ITS.gov payment files.	Source: ; Source Date:	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 must, 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,Ch13,Sub1307; Source Date: 3/1/2015	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

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 Operations in Foreign Currency	17.15.009		The system must provide the capability to process and account for accommodation exchange transactions conducted in foreign currencies.	Source: DoDFMRVol5,Ch13,Sub1303; Source Date: 3/1/2015	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 must 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,Ch13,Sub1303; Source Date: 3/1/2015	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 must provide the capability to process transactions accounting for a procurement of foreign funds.	Source: DoDFMRVol5,Ch13,Sub1302; Source Date: 3/1/2015	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 must 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,Sub1306; Source Date: 3/1/2015	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

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 Operations in Foreign Currency	17.15.013		The system must 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: 3/1/2015	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 must 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: 3/1/2015	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

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 Operations in Foreign Currency	17.15.015		The system must 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,Ch13,Sub1306; Source Date: 3/1/2015	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 must 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,Ch13,Sub1307; Source Date: 3/1/2015	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

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**
Limited Depositary Checking Accounts	17.16.001		The system must 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: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8010.20; 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_Limited_Depositary_Checking_Accounts_002
Limited Depositary Checking Accounts	17.16.002		The system must provide the capability to process transactions accounting for payments made with Limited Depositary checks.	Source: DoDFMRVol5,Ch14,Sub1402; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8010.20; 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_Limited_Depositary_Checking_Accounts_001
Limited Depositary Checking Accounts	17.16.003		The system must 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,Sub1402; Source Date: 6/1/2014	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

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**
Limited Depositary Checking Accounts	17.16.004		The system must 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,Sub1402; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8020; Source Date: 12/1/2012	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_Limited_Depositary_Checking_Accounts_004
Limited Depositary Checking Accounts	17.16.005		The system must 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,Sub1402; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8085; Source Date: 12/1/2012	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_Limited_Depositary_Checking_Accounts_005
Limited Depositary Checking Accounts	17.16.006		The system must 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,Sub1402; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8085; Source Date: 12/1/2012	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.	Disbursing_Limited_Depositary_Checking_Accounts_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**
Limited Depositary Checking Accounts	17.16.007		The system must 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,Sub1403; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8030; 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_Limited_Depositary_Checking_Accounts_007
Limited Depositary Checking Accounts	17.16.008		The system must 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,Sub1403; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8030; 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_Limited_Depositary_Checking_Accounts_008
Limited Depositary Checking Accounts	17.16.009		The system must 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,Sub1404; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8010.20; 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_Limited_Depositary_Checking_Accounts_009
Limited Depositary Checking Accounts	17.16.010		The system must provide the capability to generate and populate separate listings of uncurrent, voided and spoiled Limited Depositary checks.	Source: TFMVol1,Pt4,Ch8000, Sec8030; Source Date: 12/1/2012Source: DoDFMRVol5,Ch14,Sub1403; Source Date: 6/1/2014	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.	Disbursing_Limited_Depositary_Checking_Accounts_010

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**
Limited Depositary Checking Accounts	17.16.011		The system must 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,Sub1404; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8080; 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_Limited_Depositary_Checking_Accounts_011
Limited Depositary Checking Accounts	17.16.012		The system must 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,Sub1408; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8080; Source Date: 12/1/2012Source: DoDFMRVol5,Ch14,Sub1404; Source Date: 6/1/2014	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

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**
Limited Depositary Checking Accounts	17.16.013		The system must provide a capability to process transactions accounting for cancellation of Limited Depositary checks.	Source: DoDFMRVol5,Ch14,Sub1405; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8050; 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_Limited_Depositary_Checking_Accounts_013
Limited Depositary Checking Accounts	17.16.014		The system must 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,Sub1407; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8040.50; Source Date: 12/1/2012Source: DoDFMRVol5,Ch14,Sub1408; Source Date: 6/1/2014	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 must 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,Sub1408; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8020.50; Source Date: 12/1/2012	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_Limited_Depositary_Checking_Accounts_015

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**
Limited Depositary Checking Accounts	17.16.016		The system must 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,Sub1408; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8020.10; Source Date: 12/1/2012	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_Limited_Depositary_Checking_Accounts_016
Limited Depositary Checking Accounts	17.16.017		The system must 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,Sub1408; Source Date: 6/1/2014Source: TFMVol1,Pt4,Ch8000, Sec8085; 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_Limited_Depositary_Checking_Accounts_017
Accountability Reports	17.17.001		The system must 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,Ch15,Sub1504; Source Date: 8/1/2014Source: 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_001

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**
Accountability Reports	17.17.002		The system must 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,Ch15,Sub1504; Source Date: 8/1/2014Source: 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
Accountability Reports	17.17.003	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Accountability_Reports_003
Accountability Reports	17.17.004		The system must 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,Ch15,Sub1504; Source Date: 8/1/2014	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 must 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,Ch15,Sub1504; Source Date: 8/1/2014	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

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**
Accountability Reports	17.17.006		The system must provide the capability for a recipient of the DD 1081 to return incorrect items back to the accountable individual.	Source: DoDFMRVol5,Ch15,Sub1504; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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
Accountability Reports	17.17.007		The system must 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,Ch15,Sub1503; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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 must 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,Ch15,Sub1503; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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	C - Verbiage Updated per Authoritative Source	**The system must provide the capability for a user to sign the DD Form 1081 electronically.**	Source: DoDFMRVol5,Ch15,Sub1504; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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

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**
Accountability Reports	17.17.010		The system must 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,Ch15,Sub1503; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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 must 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,Ch15,Sub1504; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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 must 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,Ch15,Sub1504; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's 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 must 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: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015Source: DoDFMRVol5,Ch15,Sub1504; Source Date: 8/1/2014	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.	Disbursing_Accountability_Reports_014
Accountability Reports	17.17.015	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability for the Disbursing Officer or Deputy Disbursing Officer to sign DD Form 2657 electronically.	Source: ; Source Date:	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 must 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,Ch15,Sub1506; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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
Accountability Reports	17.17.017	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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

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**
Accountability Reports	17.17.018		The system must 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,Ch15,Sub1506; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the Disbursing Officer or Deputy Disbursing Officer (when authorized) with the capability of electronically signing/certifying the SF 1219.	Source: ; Source Date:	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
Accountability Reports	17.17.020		The system must 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: 6/1/2015Source: DoDFMRVol5,Ch11,Sub1103; Source Date: 2/1/2015Source: TFMVol1,Pt2,Ch3100, Sec3175; Source Date: 6/1/2015	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

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**
Accountability Reports	17.17.021		The system must 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,Ch15,Sub1506; Source Date: 8/1/2014Source: TFMVol1,Pt2,Ch3100, Sec3140; Source Date: 6/1/2015	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	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; Source Date:	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 must provide the capability to process and account for transactions associated with redemption of the U.S. savings bonds.	Source: DoDFMRVol5,Ch4,Sub040601; Source Date: 3/1/2014	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
Miscellaneous Activities and Transactions	17.18.002	C - Verbiage Updated per Authoritative Source	**The system must 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 Deposit Ticket and/or allow an authorized user to populate all applicable fields.**	Source: DoDFMRVol5,Ch4,Sub040601; Source Date: 3/1/2014	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

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**
Miscellaneous Activities and Transactions	17.18.003		The system must 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,Ch4,Sub040602; Source Date: 3/1/2014	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 must 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,Ch3,Sub0802; Source Date: 5/1/2014	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	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to process and account for un-vouchered overage of funds.	Source: ; Source Date:	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
Miscellaneous Activities and Transactions	17.18.006	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to process and account for an un-vouchered shortage of funds.	Source: ; Source Date:	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

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
Miscellaneous Activities and Transactions	17.18.007		The system must provide the capability to process and account for transactions involving traveler's checks.	Source: DoDFMRVol5,Ch11,Sub1107; Source Date: 2/1/2015	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 must 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,Ch13,Sub130102; Source Date: 3/1/2015	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	D - Authoritative Source/Reference Deleted	DELETED: The system must 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: ; 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.	Disbursing_Miscellaneous_Activities_and_Transactions_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**
Miscellaneous Activities and Transactions	17.18.010	C - Verbiage Updated per Authoritative Source	**The system must 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 a Debit Voucher. In support of such capability the system shall reverse the original collection by generating the DD Form 1131 (Collection Voucher).**	Source: DoDFMRVol5,Ch4,Sub0401; Source Date: 3/1/2014	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	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability for the Disbursing Officer or Deputy DO to advance dishonored checks to their deputies/agents/cashiers.	Source: ; Source Date:	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 must 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,Sub0402; Source Date: 8/1/2014	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

ACH	Automated Clearing House
CCD	Cash Concentration or Disbursement
CCR	Central Contractor Registration
CIR	Collection Information Reposistory
CP&R	Check Payment & Reconciliation
CTX	Corporate Trade Exchange
DA	Disbursing Agent
DAS	Daily Advice of Status
DCRM	Defense Check Reconciliation Module
DD	Direct Deposit
DDO	Deputy Disbursing Officer
DO	Disbursing Officer
DoD	Department of Defense
DRN	Document Reference Number
DSSN	Disbursing Station Symbol Number
DT	Deposit Ticket
DV	Debit Voucher
EFT	Electronic Funds Transfer
FMS	Foreign Military Sales
FPA	Federal Program Agencies
FRB	Federal Reserve Bank
GoalsII	Government On Line Accounting Link Information Access System II
IPAC	Intra-governmental Payment and Collection
LDA	Limited Depositary Account
NACHA	National Automated Clearing House Association
NOC	Notification of Change
O&M	Operations and Maintenance
PIR	Payment Information Repository
PPD	Prearranged Payment and Deposit
RITS	Retirement and Insurance Transfer System
TCIS	Treasury Check Information System
TFO	Transaction for Others
TRS	Transactions Reporting System

UCC	Unavailable Check Cancellation