Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 1 – General Ledger		
Req. ID	**Change Type**	**Reason for Change**
01.01.025	**D**	**Duplicate of 14.01.30**
01.01.029	**D**	**Duplicate of 14.01.75**
01.01.045	**A**	**New requirement per DoDFMR Vol 13, Feb 10, Ch 2, 020401**
01.01.046	**A**	**New requirement per DoDFMR Vol 13, Feb 10, Ch 2, 020401**
01.02.012	**D**	**Duplicate of 14.01.73**
01.02.014	**D**	**Duplicate of 14.01.68**
01.02.017	**A**	**New requirement per DoD FMR Vol 1, Jun 09, Ch 4, 040401**
01.04.007	**D**	**Duplicate of 14.04.23**
01.04.008	**D**	**Duplicate of 14.01.74**
01.05.028	**D**	**Duplicate of 14.01.76**
01.05.040	**D**	**Duplicate of 02.01.190**
01.05.041	**D**	**Duplicate of 02.01.191**

Chart Legend:

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

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

D - Deleted FFMRs

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

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

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SUBJECT: Financial Management Systems Requirements
Volume 1, General Ledger

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources of requirements may be accessed.

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

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

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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GENERAL LEDGER INTRODUCTION

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

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

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

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

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

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

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.001		C	To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain a chart of accounts consistent with the United States Standard General Ledger (USSGL) Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles.	FSIO OFFM-NO-0106, Jan 06, GLA-01	DoDFMR Vol 1, **Jun 09**, Ch 7, 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_1
Maintain Chart of Accounts	01.01.002			To support the General Ledger Account Definition process, the Core financial system must be able to record financial events throughout the financial management system applying the requirements of the USSGL at the transaction level. Application of the Standard General Ledger (SGL) at the transaction level means that each time an approved transaction is recorded in the system, it will generate appropriate general ledger accounts for posting the transaction according to the rules defined in the USSGL guidance.	OMB Circular A-127, Jan 09, 8.C.3; TFM Supplement No S2, Part 2, Sec. III, August 2009	DoDFMR Vol 1, Jun 09, Ch 7, 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_2
Maintain Chart of Accounts	01.01.004			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., Federal Agencies' Centralized Trial-Balance System (FACTS) I, FACTS II and Government wide Financial Report System (GFRS) reporting). These proprietary and budgetary sets of general ledger accounts must be self-balancing (the total debits equals the total credits).	FSIO OFFM-NO-0106, Jan 06, GLA-02	DoDFMR Vol 1, Jun 09, Ch 7, 070201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_3
Maintain Chart of Accounts	01.01.005			The system's USSGL account structure must provide a self-balancing set of budgetary accounts to record the appropriation, apportionment, allocation, commitment, obligation, and expenditure processes.		DoDFMR Vol 1, Jun 09, Ch 7, 070503			
Maintain Chart of Accounts	01.01.008			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a Treasury Account Symbol (TAS) structure that includes the following components defined by Treasury and Office of Management and Budget (OMB): • Subclass • Agency code • Hyphen (when co-owner is not null) • Transfer agency • Fiscal year (period of availability) • Main account number • Sub-account symbol.	FSIO OFFM-NO-0106, Jan 06, SMA-09		Manage Financial Management Policy		Maintain_GL_Chart_Of_Accounts_5
Maintain Chart of Accounts	01.01.010			To support the General Ledger (GL) Account Definition process, the Core financial system must provide automated functionality to define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers.	FSIO OFFM-NO-0106, Jan 06, GLA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_7
Maintain Chart of Accounts	01.01.011			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific GL sub-accounts that summarize to USSGL accounts.	FSIO OFFM-NO-0106, Jan 06, GLA-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_8
Maintain Chart of Accounts	01.01.012			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to add, change, or deactivate elements of the accounting classification structure and define valid Accounting Classification Element (ACE) values without programming changes (e.g., through online table updates).	FSIO OFFM-NO-0106, Jan 06, SMA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_9

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.017			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain multiple Agency Location Codes (ALCs) and capture the ALC on all transactions that impact the Fund Balance With Treasury (FBWT) and are reported to Treasury on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system.	FSIO OFFM-NO-0106, Jan 06, FBA-01 and FBA-07		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_10
Maintain Chart of Accounts	01.01.018			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent child relationships.	FSIO OFFM-NO-0106, Jan 06, SMA-12		Manage Financial Management Policy		Maintain_GL_Chart_Of_Accounts_11
Maintain Chart of Accounts	01.01.019			To support the Transaction Definition process, the Core financial system must provide automated functionality to record like accounting events consistently using standard transactions. Standard transactions must specify the general ledger account postings, and update document balances and any related tables (e.g. available funding) and define standard transactions that include proprietary, budgetary and memorandum accounts.	FSIO OFFM-NO-0106, Jan 06, GLB-01 and GLB-03		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_12
Maintain Chart of Accounts	01.01.020			The system must provide the capability to differentiate between unexpired, expired and canceled funds, and be capable of providing edit checks to post budgetary transactions, such as obligations and recoveries of prior-year obligations, in accordance with the provisions of OMB Circular A-11, Part 4 and USSGL posting rules displayed in Section III of the USSGL.	OMB Circular A-11, Part 4, Sec. 130; TFM S2, Part 2, Sec. III		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_13
Maintain Chart of Accounts	01.01.022			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to provide the capability to derive full accounting classifications on transactions from abbreviated user input. Examples of methods include: entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.	FSIO OFFM-NO-0106, Jan 06, SMA-04		Manage General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Chart_Of_Accounts_14
Maintain Chart of Accounts	01.01.024			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to add, change or de-activate accounts in the chart of accounts without programming changes.	FSIO OFFM-NO-0106, Jan 06, GLA-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_15

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	**01.01.025**		**D**	**This requirement has been deleted (duplicate of 14.01.30)** - To support the Document and Transaction Control process, the Core financial system should provide automated functionality to validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).	FSIO OFFM-NO-0106, Jan 06, SMB-06		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Chart_Of_Accounts_16
Maintain Chart of Accounts	01.01.026	Y		To add value to the Disbursing process, the Core financial system should provide automated functionality to Calculate payments to foreign vendors based on current exchange rates.	FSIO OFFM-NO-0106, Jan 06, PMD-57		Convert United States Dollar Equivalent to Foreign Equivalent	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_17
Maintain Chart of Accounts	01.01.027			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date.	FSIO OFFM-NO-0106, Jan 06, SMA-06		Establish Effective and Posting Date of Change Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_18
Maintain Chart of Accounts	01.01.028			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting to general ledger accounts that have been de-activated.	FSIO OFFM-NO-0106, Jan 06,GLC-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_19
Maintain Chart of Accounts	**01.01.029**	Y	**D**	**This requirement has been deleted (duplicate of 14.01.75)** - To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to record transactions in both foreign currency and U.S. dollars in all Core system modules.	FSIO OFFM-NO-0106, Jan 06, SMB-34		Convert United States Dollar Equivalent to Foreign Equivalent Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_20
Maintain Chart of Accounts	01.01.030			To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	FSIO OFFM-NO-0106, Jan 06,SME-04		Establish Effective and Posting Date of Change Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_21
Maintain Chart of Accounts	01.01.032			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts.	FSIO OFFM-NO-0106, Jan 06,GLA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_23
Maintain Chart of Accounts	01.01.033			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts.	FSIO OFFM-NO-0106, Jan 06, GLA-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_24
Maintain Chart of Accounts	01.01.034			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the USSGL chart of accounts.	FSIO OFFM-NO-0106, Jan 06, GLA-09		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_25

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.035			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the FACTS II attributes.	FSIO OFFM-NO-0106, Jan 06, GLA-10		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_26
Maintain Chart of Accounts	01.01.036			To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions that derive general ledger postings based on accounting classification elements or other document data elements.	FSIO OFFM-NO-0106, Jan 06,GLB-05		Capture Pro Forma Entries Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_27
Maintain Chart of Accounts	01.01.037			To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to update general ledger control accounts consistent with postings made to subsidiary ledgers. Prevent transactions from posting that would cause the general ledger control accounts to be out-of-balance with the subsidiary ledgers.	FSIO OFFM-NO-0106, Jan 06, GLC-06		Generate General Ledger Transactions Post General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_28
Maintain Chart of Accounts	01.01.038			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC as a GWA reporter or a non-GWA reporter.	FSIO OFFM-NO-0106, Jan 06, FBA-02		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_29
Maintain Chart of Accounts	01.01.039			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC's Business Activity as: • Intra-governmental Payment and Collection (IPAC) only • CA$HLINK II only • Treasury Disbursing Office (TDO) Payments only • IPAC and CA$HLINK II • IPAC and TDO payments • TDO payments and CA$HLINK II • IPAC, CA$HLINK II, and TDO payments.	FSIO OFFM-NO-0106, Jan 06, FBA-04		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_30

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.040			Within the DoD, the system must not use summary accounts to report balances. A summary account is an account that has been subdivided into subsidiary posting accounts. The USSGL no longer uses summary accounts in the USSGL Chart of Accounts. Section headings in the USSGL display only the organization of the account structure but do not constitute summary accounts.|		DoDFMR Vol 1, Jun 09, Ch 7, 070202|	Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Maintain Chart of Accounts	01.01.041			The system must implement the USSGL at a transaction level as prescribed by the TFM, USSGL Supplement, Section III: Account Transactions.		DoDFMR Vol 1, Jun 09, Ch 7, 070203|	Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Maintain Chart of Accounts	01.01.042			To support the General Ledger process, the system must have the functionality to implement the USSGL to accomplish internal and external reporting needs. For external reporting, all data must summarize to the four-digit USSGL accounts (1000 Assets, 2000 Liabilities, 3000 Net Position, 4000 Budgetary, 5000 Revenue and Other Financing Sources, 6000 Expenses, 7000 Gains/Losses/Miscellaneous Items, and 8000 Memorandum) and standard attributes required by Treasury/FMS for Federal Agencies' Centralized Trial-Balance System (FACTS I and II).		DoDFMR Vol 1, Jun 09, Ch 7, 070402 & 070403	Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.043			To support the general ledger process the system must allow the USSGL to be used regardless of the sources of funds. Fund identification of financial resources shall be maintained in order to (1) disclose compliance with financial authorizations and (2) prepare reports on the status of appropriations and funds for Congress, OMB, and Treasury.		DoDFMR Vol 1, Jun 09, Ch 7, 070502|	Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Maintain Chart of Accounts	01.01.044			The system shall maintain accounting data to permit reporting in accordance with Federal accounting standards, and reporting requirements issued by the Director of OMB and/or the Secretary of the Treasury, when applicable. Where no accounting standards have been recommended by FASAB and issued by the Director of OMB, the systems shall maintain data in accordance with the applicable accounting standards used by the agency for preparation of its financial statements.	OMB Circular A-127, Jan 09, 8.C.2		Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Maintain Chart of Accounts	**01.01.045**		**A**	**Within the Nonappropriated Fund Instrumentalities (NAFIs), the system must have the functionality to implement the SGL to support financial statement reporting at the Program Group level and the consolidated Military Department level. All data must summarize to the 4-digit SGL accounts and be traceable to the NAFIs using sub-accounts.**		**DoDFMR Vol 13, Feb 10, Ch 2, 020401**			
Maintain Chart of Accounts	**01.01.046**		**A**	**Within the Nonappropriated Fund Instrumentalities (NAFIs), the system must have the functionality to implement the SGL to support financial statement reporting at the Program Group level and the consolidated Military Department level. All data must summarize to the 4-digit SGL accounts and be traceable to the NAFIs using sub-accounts.**		**DoDFMR Vol 13, Feb 10, Ch 2, 020401**			
Maintain Transaction Posting Rules	01.02.003			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to update all general ledger account balances (i.e., budgetary, proprietary and memorandum accounts) based on a single input transaction.	FSIO OFFM-NO-0106, Jan 06,GLC-01		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities	Maintain_GL_Transaction_Posting_Rules_2
Maintain Transaction Posting Rules	01.02.004			To support the Transaction Definition process, the Core financial system must provide automated functionality to define the general ledger account postings used in a standard transaction.	FSIO OFFM-NO-0106, Jan 06,GLB-02		Capture Pro Forma Entries Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_3

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.006			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to update the balance of open documents by accounting line item as they are referenced by subsequent documents in the processing chain. For example, reduce commitments when referenced by obligations, reduce obligations when referenced by expenditures, reclassify obligations when referenced by advances, and reduce accounts receivable when referenced by collections.	FSIO OFFM-NO-0106, Jan 06,SMC-02		Capture Pro Forma Entries Post General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_4
Maintain Transaction Posting Rules	01.02.010			To support the Transaction Definition process, the Core financial system must provide automated functionality to define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.	FSIO OFFM-NO-0106, Jan 06,GLB-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Transaction_Posting_Rules_6
Maintain Transaction Posting Rules	01.02.011			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to process future date transactions in subsequent accounting periods (i.e., when the specified transaction dates are reached). The system must also provide automated functionality to validate the transaction upon initial entry and re-validate the transaction at the point it is recorded.	FSIO OFFM-NO-0106, Jan 06,SMD-03		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_7
Maintain Transaction Posting Rules	**01.02.012**		**D**	**This requirement has been deleted (duplicate of 14.01.73)** -To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate transactions that would post to United States Standard General Ledger (USSGL) accounts (e.g., borrowing authority, contract authority, or investments) to ensure that the associated fund code is designated as having the appropriate RT7 code.	FSIO OFFM-NO-0106, Jan 06, SMB-32		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_8
Maintain Transaction Posting Rules	01.02.013			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain valid Treasury Account Symbol (TAS) / Business Event Type Code (BETC) as provided by Treasury's Shared Accounting Module (SAM) for classification of the agency's Fund Balance with Treasury (FBWT) transactions in the Government wide Accounting (GWA) system.	FSIO OFFM-NO-0106, Jan 06, FBA-08		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Maintain_GL_Transaction_Posting_Rules_9
Maintain Transaction Posting Rules	**01.02.014**		**D**	**This requirement has been deleted (duplicate of 14.01.68)** - To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to select suspended and held documents for continued processing.	FSIO OFFM-NO-0106, Jan 06,SMB-16		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Transaction_Posting_Rules_10

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.015			To support the Transaction Definition process, the Core financial system must provide automated functionality to define up to 10 debit and credit pairs in a single standard transaction.	FSIO OFFM-NO-0106, Jan 06,GLB-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Transaction_Posting_Rules_11
Maintain Transaction Posting Rules	01.02.016			To support the General Ledger Update and Editing process, the Core financial system must provided automated functionality to validate USSGL attributes on transactions (whether entered or derived) prior to the posting.	FSIO OFFM-NO-0106, Jan 06, GLC-03		Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_12
	01.02.017		**A**	**The Standard Financial Information Structure (SFIS) is required for all target systems and legacy business feeder systems that will interface with a target system, as identified in the Enterprise Transition Plan (ETP) that support financial transactions.**		**DoD FMR Vol 1, Ch 4; Jun 09, 040401**			
Record Journal Entries	01.03.002			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out-of-balance at any level of the agency's accounting classification structure specified on a transaction.	FSIO OFFM-NO-0106, Jan 06,GLC-04		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect	Record_GL_Journal_Entries_1
Record Journal Entries	01.03.004			The system must ensure that simultaneous entries are made to budgetary accounts and proprietary accounts to record the following budgetary and proprietary accounting relationships: 1) Budget Authority (070701), 2) Delivered Orders Unpaid (070702), 3) Delivered Orders Paid (070703), 4) Reimbursements Earned but Uncollected (070704), 5) Reimbursements Earned and Collected (070705)	TFM S2 07-02, Part 2 Sec. 1 page I-1	DoDFMR Vol 1, Jun 09, Ch 7, 070701-070705	Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management	Record_GL_Journal_Entries_2
Record Journal Entries	01.03.007			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate recurring entries and reversals in future accounting periods (e.g., payroll and travel accruals), when the specified transaction dates are reached. This is to include entries that cross fiscal years.	FSIO OFFM-NO-0106, Jan 06,SMD-02		Capture Pro Forma Entries Generate General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_3

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.012			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out of balance within the proprietary, budgetary, or memorandum accounts. Proprietary, budgetary, and memorandum accounts must each be self-balancing.|	FSIO OFFM-NO-0106, Jan 06,GLC-05		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_6
Record Journal Entries	01.03.013			The system must provide the functionality to post data coming from a mixed system to the core financial system using proper USSGL accounts and accounting standards.	OMB Circular A-127, Jan 09, 8.D		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Record Journal Entries	01.03.014			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds in the Treasury proprietary accounts when a general ledger transaction to record the receipt of budget authority from appropriations in budgetary accounts is made. |		DoDFMR Vol 1, Jun 09, Ch 7, 070701	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.015			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts payable or related liability, and expense and/or asset in proprietary accounts when a general ledger transaction to record delivered orders unpaid in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070702	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Record Journal Entries	01.03.016			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds disbursed and a reduction to the related accounts payable or liability in the proprietary accounts when a general ledger transaction to record delivered orders paid in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070703	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Record Journal Entries	01.03.017			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts receivable and revenue recognition in the proprietary accounts when a general ledger transaction to record reimbursements earned but uncollected in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070704	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.018			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds collected and a reduction to the related receivable in the proprietary accounts when a general ledger transaction to record reimbursements earned and collected in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070705	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Post Transactions to Update the General Ledger	01.04.001			To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions consistent with United States Standard General Ledger (USSGL) posting rules.	FSIO OFFM-NO-0106, Jan 06,GLB-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Post_Transactions_To_Update_GL_1
Post Transactions to Update the General Ledger	01.04.004			The system must distinguish between entity and non-entity assets.	SFFAS-1, Jun 08, 26	DoDFMR Vol 4, Sept 08, Ch 1, 010103	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_2
Post Transactions to Update the General Ledger	01.04.005			The system must distinguish between, and allow for the proper reporting of, entity cash, nonentity cash, and restricted cash. Nonentity cash is always restricted cash. Entity cash may be restricted for specific purposes.	SFFAS-1, Jun 08, 28-30	DoDFMR Vol 4, Aug 09, Ch 1, 010103 and 010303, and Ch 2, 020102.B.3-6	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_3
Post Transactions to Update the General Ledger	01.04.006			The system must recognize and record investments by DoD components in U.S. Treasury securities in accordance with Statement of Federal Financial Accounting Standards (SFFAS) 1.	SFFAS-1, Jun 08, 62-73	DoDFMR Vol 4, Jun 09, Ch 7, 070203 and 070204	Assess Requirement Manage Investment Balance Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Post_Transactions_To_Update_GL_4
Post Transactions to Update the General Ledger	**01.04.007**		**D**	**This requirement has been deleted (duplicate of 14.04.23)** - To meet Ad Hoc Query requirements, the Core financial system must deliver an on-line "drill-down" capability from summary amounts in queries to supporting detail records.	FSIO OFFM-NO-0106, Jan 06, TLJ-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_5

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Post Transactions to Update the General Ledger	**01.04.008**		**D**	**This requirement has been deleted (duplicate of 14.01.74)** - To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following dates on all transactions: • Transaction date - The date a transaction is effective in the general ledger (i.e., the date a financial event is recognized). • System date - The actual date a transaction is processed by the system. This date is assigned by the computer and may not be modified.|	FSIO OFFM-NO-0106, Jan 06, SMB-33		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Post_Transactions_To_Update_GL_6
Perform Periodic General Ledger Postings	01.05.001			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to any open accounting period. Provide the option to keep multiple accounting periods (minimum of 3) open simultaneously.	FSIO OFFM-NO-0106, Jan 06, GLF-02.		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde	Perform_Periodic_GL_Postings_1
Perform Periodic General Ledger Postings	01.05.002			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to the current and prior fiscal year (i.e., until the closing process is complete).	FSIO OFFM-NO-0106, Jan 06, GLF-08		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde	Perform_Periodic_GL_Postings_2
Perform Periodic General Ledger Postings	01.05.004			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to provide a year-end closing process that records United States Standard General Ledger (USSGL) prescribed closing entries in accounting periods separate from other accounting periods.	FSIO OFFM-NO-0106, Jan 06, GLF-05		Post General Ledger Transactions Request General Ledger Closing Pro Forma Entries	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_3
Perform Periodic General Ledger Postings	01.05.005			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to close accounting periods and prevent the posting of new transactions to any closed period.	FSIO OFFM-NO-0106, Jan 06, GLF-03		Confirm General Ledger Closing Pro Forma Entries Post General Ledger Transactions Request General Ledger Closing Pro Forma Entries	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_4

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.006			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to perform multiple closings in a trial/test mode so that users can review the closing results, clear the closing entries and re-run the closing process. This functionality must be available for both "pre-closing" entries and "closing" entries.	FSIO OFFM-NO-0106, Jan 06, GLF-06;		Confirm General Ledger Closing Pro Forma Entries Post General Ledger Transactions Request General Ledger Closing Pro Forma Entries	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_5
Perform Periodic General Ledger Postings	01.05.007			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report providing the following amounts for each general ledger account: • Beginning balance for the accounting period. • Total amount of debits for the accounting period. • Total amount of credits for the accounting period. • Cumulative ending balance for the accounting period. Provide the option to select whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level, and also whether they are displayed at the GL sub-account level (actual accounts used for posting transactions) or the USSGL account level. Sub-totals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in organization, internal fund and TAS on the report. The report must include the balances of all funds and all fiscal years maintained by the agency.|Also, to support the Financial Reporting process, the Core financial system must generate a FACTS I trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: • Beginning balance for the accounting period. • Total amount of debits for the accounting period. • Total amount of credits for the accounting period. • Cumulative ending balance for the accounting period. |Provide the	FSIO OFFM-NO-0106, Jan 06, GLG-04 and GLG-05		Approve Trial Balance Prepare Initial Trial Balance	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_6
Perform Periodic General Ledger Postings	01.05.009			The system (Core Financial System) must electronically establish and update a Master Appropriation File (MAF) on the U.S. Treasury's Federal Agencies' Centralized Trial Balance System (FACTS).	TFM, Vol I, Part 2, Chapter 4700 Sec. 4707.20a		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_7

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.015			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that includes the following elements: • Treasury Account Symbol • Budget fiscal year • Internal fund code • Organization • Program • Project • Activity • Cost center • Object class • Revenue source • Budget function • Budget sub-function code • Accounting period.|Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the Treasury Appropriation Fund Symbol (TAFS).	FSIO OFFM-NO-0106, Jan 06, SMA-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Perform_Periodic_GL_Postings_11
Perform Periodic General Ledger Postings	01.05.016			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter(s) include any one or a combination of the following: • Document type • Document status (e.g., open, closed) • Vendor number • Vendor Data Universal Numbering System (DUNS)+4 numbers • Customer number • Accounting classification elements. Result is a list of selected document numbers with document statuses and balances at the document level. Drill-down from each document number to its document lines and detailed GL transactions.	FSIO OFFM-NO-0106, Jan 06, SMC-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_12
Perform Periodic General Ledger Postings	01.05.019			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.	FSIO OFFM-NO-0106, Jan 06, GLF-10		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_13
Perform Periodic General Ledger Postings	01.05.020			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.	FSIO OFFM-NO-0106, Jan 06, GLD-01		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_14

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.021			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to expired or unexpired budget authority in order to derive the USSGL prescribed entries to record spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-03		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_15
Perform Periodic General Ledger Postings	01.05.022			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to permit recording of previously unrecorded obligations to prior year budget authority or expired budget authority and generate related upward spending adjustments in the current year and identify when posting transactions will invoke upward spending adjustments, and apply the agency-defined level of validation (I.e., rejection, warning or information only).	FSIO OFFM-NO-0106, Jan 06, GLD-07 and GLD-08		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_16
Perform Periodic General Ledger Postings	01.05.023			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to paid or unpaid obligations and/or expenditures in order to derive the USSGL prescribed entries for recording spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-05		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_17
Perform Periodic General Ledger Postings	01.05.024			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate batched reversal transactions by any one or a combination of the following parameters: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. For example, reverse payroll transactions posted on January 1, 2006.	FSIO OFFM-NO-0106, Jan 06, SMD-04		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_18

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.026			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to validate that transaction reversals do not violate the integrity of the document chain. For example, do not reverse obligations that have been liquidated by payments.	FSIO OFFM-NO-0106, Jan 06, SMD-05		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_19
Perform Periodic General Ledger Postings	01.05.027			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate a report of posted and un-posted reversal transactions. Parameters are: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. Result is a list of transactions including: • System date • Transaction date • Original document and accounting line numbers • Status (posted or un-posted) • Accounting classification elements • GL transaction ID number • GL debits and credits. Sorting options include document number and reversal status.	FSIO OFFM-NO-0106, Jan 06, SMD-06		Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_20
Perform Periodic General Ledger Postings	**01.05.028**		**D**	**This requirement has been deleted (duplicate of 14.01.76)** - To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to query General Ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.	FSIO OFFM-NO-0106, Jan 06, GLE-01		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_21
Perform Periodic General Ledger Postings	01.05.029			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode.	FSIO OFFM-NO-0106, Jan 06, GLF-07		Generate Final Unapproved Trial Balance Prepare Initial Trial Balance		Perform_Periodic_GL_Postings_22

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.030			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define five additional accounting classifications elements, including element titles and valid values.	FSIO OFFM-NO-0106, Jan 06, SMA-02		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL _Postings_23
Perform Periodic General Ledger Postings	01.05.031			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to classify accounting transactions by USSGL attributes required for FACTS I, FACTS II, and GFRS reporting as specified by the current supplement(s) to the Treasury Financial Manual (TFM).	FSIO OFFM-NO-0106, Jan 06, GLC-02; TFM S2		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL _Postings_24
Perform Periodic General Ledger Postings	01.05.032			To support the General Ledger Account Definition process, the Core financial system must add, change or de-activate USSGL attribute domain values in order to accommodate changes in FACTS I, FACTS II, or GFRS reporting without programming changes.	FSIO OFFM-NO-0106, Jan 06, GLA-08		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL _Postings_25
Perform Periodic General Ledger Postings	01.05.033			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to correct documents that previously generated spending adjustment entries, reverse the original spending adjustment entries and generate new spending adjustments for the correct amounts.	FSIO OFFM-NO-0106, Jan 06, GLD-02		Certify Funds Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL _Postings_26
Perform Periodic General Ledger Postings	01.05.034			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if anticipated recoveries have been previously recorded in order to derive the USSGL prescribed entries to record downward spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-04		Certify Funds Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL _Postings_27

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.035			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to delivered or undelivered orders in order to derive the USSGL prescribed entries to record spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-06		Certify Funds Generate Pro Forma Entries for Adjustments to Undelivered Orders Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_28
Perform Periodic General Ledger Postings	01.05.036			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to maintain fifteen accounting periods per fiscal year. Provide the option to designate one period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries.	FSIO OFFM-NO-0106, Jan 06, GLF-01				Perform_Periodic_GL_Postings_29
Perform Periodic General Ledger Postings	01.05.037			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the USSGL attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy FACTS I, FACTS II, and GFRS reporting requirements.	FSIO OFFM-NO-0106, Jan 06, GLF-09		Manage General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_30
Perform Periodic General Ledger Postings	01.05.038			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make single year appropriation and fund tables available in subsequent fiscal years.	FSIO OFFM-NO-0106, Jan 06, GLF-11		Execute Apportionment and Allocate Funds Manage General Ledger	Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_31
Perform Periodic General Ledger Postings	01.05.039	Y		To add value to the Accounting Period Maintenance and Closing functionality, the Core financial system should deliver a capability to make mass changes to tables rolled forward to a subsequent fiscal year.	FSIO OFFM-NO-0106, Jan 06, GLF-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_32
Perform Periodic General Ledger Postings	**01.05.040**		**D**	**This requirement has been deleted (duplicate of 02.01.190) -** To support the Financial Reporting process, the Core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.	FSIO OFFM-NO-0106, Jan 06, GLG-01				Perform_Periodic_GL_Postings_33

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	**01.05.041**		**D**	**This requirement has been deleted (duplicate of 02.01.191) -** To support the Financial Reporting process, the Core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: • The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances. • The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. • The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position • see 02.01.192-2 for balance of language. • The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources and the SF-133.	FSIO OFFM-NO-0106, Jan 06, GLG-02		Document Results of Reconciliation Send Statements of Accountability or Transactions or Trial Balance to Treasury Verify Information		Perform_Periodic_GL_Postings_34
Perform Periodic General Ledger Postings	01.05.042			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a FACTS II trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination:|• Beginning balance for the accounting period|• Total amount of debits for the accounting period|• Total amount of credits for the accounting period|• Cumulative ending balance for the accounting period.|Provide the option to specify whether general ledger account balances are rolled up to the TAFS level, internal fund level, or organization level. The report must include all general ledger accounts (both FACTS II accounts and non-FACTS II accounts). FACTS II accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within a USSGL account). Non-FACTS II accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.|	FSIO OFFM-NO-0106, Jan 06, GLG-06		Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_35
Perform Periodic General Ledger Postings	01.05.043			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain ALC Business Activities.	FSIO OFFM-NO-0106, Jan 06, FBA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL_Postings_36

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.047			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to re-open closed accounting periods and record transactions to them.	FSIO OFFM-NO-0106, Jan 06, GLF-04		Perform Financial Reporting Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_37
Perform Periodic General Ledger Postings	01.05.048			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to classify transactions by standard and agency-defined accounting classification elements.	FSIO OFFM-NO-0106, Jan 06, SMA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL_Postings_38
Perform Periodic General Ledger Postings	01.05.049			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to query document accounting data. Parameters include all standard and agency-defined accounting classification elements. Result is a list of selected document accounting lines. Display the document number, accounting classification elements and accounting line amounts. Drill down from accounting lines to GL transaction details, including transaction numbers, transaction and system dates and debits and credits.	FSIO OFFM-NO-0106, Jan 06, SMA-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_39
Perform Periodic General Ledger Postings	01.05.050			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define additional accounting classification structure (lower) levels in the fund, program, project, organization and object class structures (e.g. establish parent child relationships with the ability to summarize, distribute funds, and report data at all defined levels).	FSIO OFFM-NO-0106, Jan 06, SMA-10		Manage General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_40
Perform Periodic General Ledger Postings	01.05.051			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that can associate each element with multiple other elements and element values, including: • TAS to multiple internal funds • Internal fund to multiple organizations, programs, projects, and activities • Organization to multiple programs, projects and activities • Project code to multiple organizations, programs and activities • Program to multiple organizations, projects and activities.	FSIO OFFM-NO-0106, Jan 06, SMA-11		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL_Postings_41
Perform Periodic General Ledger Postings	01.05.052			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11.	FSIO OFFM-NO-0106, Jan 06, SMA-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_42

General Ledger Requirements

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.053			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • Central Contractor Registration (CCR) • Electronic Certification System (ECS) • Federal Agencies Centralized Trial Balance System I (FACTS I) • Federal Agencies Centralized Trial Balance System II (FACTS II) • Government Online Accounting Link System (GOALS II) • Intra-governmental Payment and Collection System (IPAC) • Treasury Offset Program (TOP) • Secure Payment System (SPS).	FSIO OFFM-NO-0106, Jan 06, SMD-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_43
Perform Periodic General Ledger Postings	01.05.054	Y		To add value to the System-Generated Transactions process, the Core financial system should provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • eTravel • CA$HLINK II • Government wide Accounting (GWA) system	FSIO OFFM-NO-0106, Jan 06, SMD-08		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_44

ACRONYMS

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 2 – Financial Reporting		
Req. ID	**Change Type**	**Reason for Change**
02.01.167	**D**	**Duplicate of 14.04.17**
02.01.168	**D**	**Duplicate of 14.04.25**
02.01.171	**D**	**Duplicate of 14.04.18**
02.01.172	**D**	**Duplicate of 14.04.19**
02.01.173	**D**	**Duplicate of 14.04.20**
02.01.174	**D**	**Duplicate of 14.04.21**
02.01.175	**D**	**Duplicate of 14.04.22**
02.01.176	**D**	**Duplicate of 14.04.24**
02.01.177	**D**	**Duplicate of 14.04.27**
02.01.185	**D**	**Duplicate of 14.04.26**

Chart Legend:

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

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

D - Deleted FFMRs

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 2, Financial Reporting

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial systems requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Manual is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Manual is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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FINANCIAL REPORTING INTRODUCTION

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

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

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

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

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.02			The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements.	OFFM-NO-0106, Jan 06, GLG-10; OMB Circular A-136, Jun 09		Prepare Final Period End or On Demand Financial Statement		Financial_Reporting_1
Finanacial Statement Reporting	02.01.03			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to Generate the FMS 224 Report. Parameter is the accounting period. Result is the FMS 224, Statement of Transactions, for non-Government wide Accounting (GWA) reporting Agency Location Code (ALC's). Generate the report in both hard copy and electronic formats required by the Department of the Treasury.	OFFM-NO-0106, Jan 06, FBC-10		Capture Financial Transaction Report		Financial_Reporting_2
Finanacial Statement Reporting	02.01.10			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate Financial reports which result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided.		DoDFMR Vol 6A, Nov 08, Ch 02, 020201 (A1-A10)	Create Draft Period End or On Demand Financial Statement		Financial_Reporting_3
Finanacial Statement Reporting	02.01.11			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate financial reports. The underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies and procedures and related requirements as implemented in DoDFMR (Feb 09) Volume 6A, Chapter 02, paragraph 020201. (A1-A5)		DoDFMR Vol 6A, Nov 08, Ch 02, 020201 (A1-A5)	Capture Financial Transaction Report		Financial_Reporting_4
Finanacial Statement Reporting	02.01.12			To support the Financial Reporting process, the Core financial system must provide automated functionality, to DoD Components, for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report.		DoDFMR Vol 6A, Nov 08, Ch 02, 020201 (A1-A5)	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_5
Finanacial Statement Reporting	02.01.14			Comparative financial statements are required. Information for the current and preceding years should be presented regardless of the type of audit opinion rendered by the auditor. Footnotes should contain the information necessary for full disclosure of both years.	OMB Circular A-126, May 92, Sec II.4.1		Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_6

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.15			The system must provide the capability for DoD components/reporting entities to generate financial statements for quarterly interim and fiscal year-end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Data presented in the fiscal year end prior year column must be identical with the amounts reported on the financial statements of the prior year.		DoDFMR Vol 6B, Aug 08, Ch 02, 020503			Financial_Reporting_7
Finanacial Statement Reporting	02.01.16			The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported.	OMB Circular A-136	DoDFMR Vol 6B, Sep 08, Ch 01; Ch 10, 100101	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_8
Finanacial Statement Reporting	02.01.17			The system must allow the reporting entity, who is primarily responsible, the ability to prepare the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the Consolidated Variance Analysis Supplemental Report significant year-to-year changes in amounts reported on lines of the Principal Statements.		DoDFMR Vol 6B, Aug 08, Ch 02, 020102;Table 2-2, Note 1	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_14
Finanacial Statement Reporting	02.01.19			When DoD Components discover errors or identify changes required to be made to information previously reported, and issuance of the subsequent period audited financial statements is not imminent, a restated report shall be prepared that clearly identifies the material error corrected. The statement shall be clearly identified as a restated report.	OMB Circular A-136, Jun 09, Sec. II.4.5.4		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_30
Finanacial Statement Reporting	02.01.20			Unless otherwise specified in the transition instructions section of a new Federal Accounting Standards Advisory Board (FASAB) standard, for all changes in accounting principles that would have resulted in a change to prior period financial statements: (a) The cumulative effect of the change on prior periods should be reported as a "change in accounting principle." The adjustment should be made to the beginning balance of cumulative results of operations in the Statement of Changes in Net Position for the period that the change is made. (b) Prior period financial statements presented for comparative purposes should be presented as previously reported; and (c) The nature of the changes in accounting principle and its effect on relevant balances should be disclosed in the current period. Financial statements of subsequent periods need not repeat the disclosure.	OMB Circular A-136, Jun 09, pages 58-61, 78; SFFAS-21, Jun 08, para 13	DoDFMR Vol 6B, Sep 08, Ch 10, 100301	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_40

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.21			When errors are discovered after the issuance of financial statements, and if the financial statements would be materially misstated absent correction of the errors, corrections should be made as follows: (a) If only the current period statements are presented, then the cumulative effect of correcting the error should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the Statement of Changes in Net Position. (b) If comparative financial statements are presented, then the error should be corrected in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, then the cumulative effect should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the statement of changes in net position for the earliest period presented. (c) The nature of an error in previously issued f	SFFAS-21, Jun 08, para 10 and 11; OMB Circular A-136, Jun 09, Sec. II.4.5.4	DoDFMR Vol 04, Feb 09, Ch 15, 150601	Request General Ledger Closing Pro Forma Entries Request General Ledger Correcting Pro Forma Entries		Financial_Reporting_41
Finanacial Statement Reporting	02.01.24			All agencies must provide Financial Management Service (FMS) with required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS I). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data.	TFM May 09, Vol 1, Part 2, Ch 4700, Sec 4701	DoDFMR Vol 6A, Feb 09, Ch 06, 060203	Perform Financial Reporting Request General Ledger Closing Pro Forma Entries	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_42
Finanacial Statement Reporting	02.01.25			The system should report both entity assets (those assets which the reporting entity has authority to use in its operations) and "non-entity assets" (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government.	SFFAS-1, Jun 08, para 25 and 26	DoDFMR Vol 6B, Sep 08, Ch 10, 100402A	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_43
Finanacial Statement Reporting	02.01.26			The system should recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.	SFFAS-1, Jun 08, para 27	DoDFMR Vol 4, Aug 09, Ch 02, 020301	Manage Financial Assets and Liabilities	Acquire-to-Retire Deployment-to-Redeployment/Retrograde	Financial_Reporting_44

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.27			The system should recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports should disclose the reasons and nature of restrictions.	SFFAS-1, Jun 08, para 30		Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Financial_Reporting_45
Finanacial Statement Reporting	02.01.38			An entity (and its accounting system) should account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities.	SFFAS-1, Jun 08, para 67		Manage Investments Post to General Ledger Request, Collect, and Analyze Narrative and or Footnote Information	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Financial_Reporting_46
Finanacial Statement Reporting	02.01.39			For investments in market-based and marketable Treasury securities, the market value of the investments should be disclosed. For purposes of determining a market value, investments should be grouped by type of security, such as marketable or market-based Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of notes or bonds held at the financial reporting date.	SFFAS-1, Jun 08, para 72		Manage Investments Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_47
Finanacial Statement Reporting	02.01.161			To support the Financial Reporting process, the Core financial system must provide automated functionality to export bulk transfer files for Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II Adjusted Trial Balances (ATBs) to the Department of Treasury's FMS.	OFFM-NO-0106, Jan 06, GLG-07		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_9

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.163			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the FMS 224. Detailed transactions must include: ALC TAS Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.	OFFM-NO-0106, Jan 06, FBC-13		Capture Financial Transaction Report		Financial_Reporting_10
Finanacial Statement Reporting	**02.01.167**		**D**	**This requirement has been deleted (duplicate of 14.04.17) -**To meet ad hoc Query requirements, the Core financial system must deliver an integrated ad hoc query capability to support agency access to and analysis of system maintained financial data.	OFFM-NO-0106, Jan 06, TLJ-01		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_11
Finanacial Statement Reporting	**02.01.168**		**D**	**This requirement has been deleted (duplicate of 14.04.25) -**To meet ad hoc Query requirements, the Core financial system must deliver the capability to preview a query, form, report, or other result before printing.	OFFM-NO-0106, Jan 06, TLJ-09		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_12
Finanacial Statement Reporting	02.01.169			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter includes any document number. Result is a list of all document numbers in the document's processing chain with document statuses and balances at the document level. Drill-down from each document number to its document details (e.g., vendor/customer name, description and amount).	OFFM-NO-0106, Jan 06, SMC-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_13
Finanacial Statement Reporting	**02.01.171**		**D**	**This requirement has been deleted (duplicate of 14.04.18) -**To meet ad hoc query requirements, the Core financial system must deliver the capability to define parameter-based query scripts that can be queued for execution, stored for re-use and shared with other authorized agency users.	OFFM-NO-0106, Jan 06, TLJ-02		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_15

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	**02.01.172**		**D**	**This requirement has been deleted (duplicate of 14.04.19) -**To meet ad hoc query requirements, the Core financial system must process submitted queries and queue output on-line for access by authorized users.	OFFM-NO-0106, Jan 06, TLJ-03		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_16
Finanacial Statement Reporting	**02.01.173**		**D**	**This requirement has been deleted (duplicate of 14.04.20) -**To meet ad hoc query requirements, the Core financial system must distribute query results or notifications of online query result availability to pre-defined individuals or groups.	OFFM-NO-0106, Jan 06, TLJ-04		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_17
Finanacial Statement Reporting	**02.01.174**		**D**	**This requirement has been deleted (duplicate of 14.04.21) -**To meet ad hoc query requirements, the Core financial system must deliver run-time controls to prevent "run-away" queries and to restrict very large data download requests.	OFFM-NO-0106, Jan 06, TLJ-05		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_18
Finanacial Statement Reporting	**02.01.175**		**D**	**This requirement has been deleted (duplicate of 14.04.22) -**To meet ad hoc query requirements, the Core financial system must deliver the capability to display graphical output on the desktop with dynamic report reformatting.	OFFM-NO-0106, Jan 06, TLJ-06		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_19
Finanacial Statement Reporting	**02.01.176**		**D**	**This requirement has been deleted (duplicate of 14.04.24) -**To meet ad hoc query requirements, the Core financial system must deliver the capability to download selected query data. Reformat downloaded query information for direct access by common desktop applications (e.g., spreadsheet, American Standard Code for Information Interchange (ASCII) text, "," delimited).	OFFM-NO-0106, Jan 06, TLJ-08		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_20
Finanacial Statement Reporting	**02.01.177**		**D**	**This requirement has been deleted (duplicate of 14.04.27) -**To meet ad hoc query requirements, the Core financial system must deliver the following ad hoc query interface features: Graphical display of data sources The ability to "point and click" on selectable table, data, and link objects for inclusion in a custom query, and An active data dictionary to provide users with object definitions	OFFM-NO-0106, Jan 06, TLJ-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_21

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.179			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a transaction register report. Parameters are: accounting period, transaction date range, or system date range. Result is a report displaying the following data elements for each transaction posted during the accounting period or date range specified: Fiscal year TAS Internal fund code Document number Transaction number Transaction date System date System time Entry user ID Debit account number(s) Debit amount(s) Credit account number(s) Credit amount(s) Object class United States Standard General Ledger (USSGL) attribute values. Provide an option to group transactions at the TAS, internal fund, or organization level. Transactions which occur from a single posting event must be grouped together. The report must include headings for each data element displayed. The report must include all transactions in all funds that occurred within the accounting period specified.	OFFM-NO-0106, Jan 06, GLG-03		Capture Financial Transaction Report		Financial_Reporting_22
Finanacial Statement Reporting	02.01.180			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS Partial 224 Report. Parameters are the ALC Business Activity, GWA Reporter Category, and accounting period. Result is the FMS Partial 224 for transactions associated with the ALC's Business Activity (Intra-governmental Payments and Collections (IPAC), CA$HLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury.	OFFM-NO-0106, Jan 06, FBC-11		Capture Financial Transaction Report		Financial_Reporting_23
Finanacial Statement Reporting	02.01.181			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 1219/1220 statements. Parameter is accounting period. Result is FMS 1219/1220, Statement of Accountability/Transactions in both hard copy and electronic formats required by the Department of Treasury.	OFFM-NO-0106, Jan 06, FBC-12	DoDFMR Vol 6A, May 09, Ch 03, 030202A	Capture Financial Transaction Report		Financial_Reporting_24
Finanacial Statement Reporting	**02.01.185**		**D**	**This requirement has been deleted (duplicate of 14.04.26) -**To meet ad hoc query requirements, the Core financial system must deliver capability to access current year and historical financial data.	OFFM-NO-0106, Jan 06, TLJ-10		Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reporting_25

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.186	Y		To add value to the ad hoc query functionality, the Core financial system should deliver a "dashboard" reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status).	OFFM-NO-0106, Jan 06, TLJ-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_26
Finanacial Statement Reporting	02.01.187			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Partial 224 Transaction Detail Report. Parameter is the accounting	OFFM-NO-0106, Jan 06, FBC-14		Capture Financial Transaction Report		Financial_Reporting_27
Finanacial Statement Reporting	02.01.188			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate a Partial 224 Exception Report. Parameter is accounting period. Result is a list of the FBWT transactions that were posted to an ALC, but are ineligible for inclusion on the Partial 224 based on the ALC's business activity. Transactions must include: ALC TAS Transaction amount Confirmation date Document number.	OFFM-NO-0106, Jan 06, FBC-15		Capture Financial Transaction Report		Financial_Reporting_28
Finanacial Statement Reporting	02.01.189			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I Treasury Financial Manual (TFM) -6-8500, Cash Forecasting Requirements.	OFFM-NO-0106, Jan 06, FBC-16		Capture Financial Transaction Report		Financial_Reporting_29
Finanacial Statement Reporting	02.01.190			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.	OFFM-NO-0106, Jan 06, GLG-01		Capture Financial Transaction Report		Financial_Reporting_31
Finanacial Statement Reporting	02.01.191			To support the Financial Reporting process, the Core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances. The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position See 02.01.34 for balance of language. The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources and the SF-133.	OFFM-NO-0106, Jan 06, GLG-02		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_32

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.192			To support the Financial Reporting process, the Core financial system must provide automated functionality to validate FACTS I and FACTS II data prior to submission of the FACTS I and FACTS II ATBs and the Government wide Financial Report System (GFRS) report to Treasury's FMS. Provide the option to run validation edits on demand.	OFFM-NO-0106, Jan 06, GLG-08		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_33
Finanacial Statement Reporting	02.01.193			To support the Financial Reporting process, the Core financial system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability.	OFFM-NO-0106, Jan 06, GLG-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_34
Finanacial Statement Reporting	02.01.194			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate reclassified consolidated agency financial statements for input to Government-wide Financial Reporting System in accordance with current Treasury Financial Manual Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package.	OFFM-NO-0106, Jan 06, GLG-12		Assemble Certified Financial Statement Package		Financial_Reporting_35
Finanacial Statement Reporting	02.01.195			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the General Ledger (GL) accounts and balances that make up the amounts, from the GL account balances to the individual balances by Treasury Account Symbol (TAS), and to detailed GL transactions.	OFFM-NO-0106, Jan 06, GLG-13		Assemble Certified Financial Statement Package		Financial_Reporting_36
Finanacial Statement Reporting	02.01.196	Y		To add value to the ad hoc query functionality, the Core financial system should deliver the capability to optimize queries.	OFFM-NO-0106, Jan 06, TLJ-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_37
Finanacial Statement Reporting	02.01.198			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly un-audited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year.		DoDFMR Vol 6B, Sep 08, Ch 01, 0104; 0105	Assemble Certified Financial Statement Package		Financial_Reporting_38

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.199			To support the Financial Reporting process, the annual audited financial statements shall be comprised of nine major sections. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information (RSI); H. Other Accompanying Information; I. Audit Opinion. The quarterly un-audited financial statements shall be comprised of the principal statements, notes to the principal statements and the supporting consolidating/combining statements only.		DoDFMR Vol 6B, Sep 08, Ch 01, 010601	Assemble Certified Financial Statement Package		Financial_Reporting_39
Finanacial Statement Reporting	02.01.200			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period.	OFFM-NO-0106, Jan 06, FBC-08				
Finanacial Statement Reporting	02.01.201			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing—Import the Monthly DT/DV support listing from the Government Online Accounting Link System (GOALS) II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury.	OFFM-NO-0106, Jan 06, FBC-07				
Finanacial Statement Reporting	02.01.202			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket or Debit Voucher number), dollar amount, and document date of: - Items on the DT/DV support listing and not in the agency's general ledger - Items on the DT/DV support listing for a different amount than in the agency's general ledger - Items in the agency's general ledger and not on the DT/DV support listing	OFFM-NO-0106, Jan 06, FBC-09				
Finanacial Statement Reporting	02.01.203			The system must support the entity's financial statements disclosure of three categories of funds within the entity's fund balance with Treasury (FBWT) reported on the entity's balance sheet: the obligated balance not yet disbursed, and the unobligated balance, and non-budgetary FBWT. The obligated balance not yet disbursed is the amount of funds against which budgetary obligations have been incurred, but disbursements have not been made.	SFFAS-1, Jun 08, para 37 as amended by SFFAS-31, Jun 09, para 33				
Finanacial Statement Reporting	02.01.204			The system must support the entity's financial statements disclosure of restrictions on unobligated balances (such as balances restricted for future use and not apportioned for current use).	SFFAS-1, Jun 08, para 38	DoDFMR, Vol 6B, Sep 09, Ch 10, 100504			

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.205			The system must support the entity's reconciliation of discrepancies between its Fund Balance with Treasury (FBWT) general ledger account and the corresponding balance in the U.S. Treasury's account. The causes of such discrepancies must be described in the notes to financial statements.	SFFAS-1, Jun 08, para 39	DoDFMR Vol6B, Sep 08, Ch 10, 100502 E			
Finanacial Statement Reporting	02.01.206			The system must provide the capability for DoD Components to prepare a separate Consolidated Variance Analysis Supplemental Report to explain significant variances between comparative periods on report lines of the Balance Sheet, the Statement of Net Cost and selected lines of the Statement of Changes in Net Position, the Statement of Budgetary and supporting note schedules. A significant variance is a fluctuation from the same quarter in the prior year to the current year which is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets and where the fluctuation amount is greater than the applicable threshold.		DoDFMR Vol 6B, Aug 08, Ch 02, 020505			
Finanacial Statement Reporting	02.01.207			The system must make the monthly SF-133 reports available via the World Wide Web within the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application.		DoDFMR Vol 6A, Mar 09, Ch 04, 040601C	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.208			The system shall uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates.		DoDFMR Vol 6A, Nov 08, Ch 02, 020202B	Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.209			The financial reporting system shall allow DoD components, for reporting entity financial statements for Treasury Index "97" funds, reported as "ODO-General Funds," to follow the flow of funds from the apportionment of an appropriation, to allocation, suballocation, and allotment. For financial statement reporting, accounting activities shall consolidate allotment and suballotment information consistent with the flow (distribution) of funds. The consolidating/combining statements shall include a column for each of its general funds and WCF subentities.		DoDFMR Vol 6B, Sep 08, Ch 01, 010504	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_50
Finanacial Statement Reporting	02.01.210			The system shall allow DoD Components to prepare financial statements and have them audited consistent with the requirements of the FY 2002 National Defense Authorization Act (Public Law 107-107).		DoDFMR Vol 6B, Sep 08, Ch 01, 010506	Assemble Certified Financial Statement Package Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.211			The system should allow DoD Components to address significant events, conditions, risks, uncertainties, trends, and contingencies that may affect future operations in MD&A.		DoDFMR Vol 6B, Sep 08, Ch 01, 010603	Assemble Certified Financial Statement Package Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.212			The system must provide automated financial reporting system consistency and agreement capabilities so that supporting schedules presented in the notes have total figures which agree with the amounts presented in the body of the financial statements. Also, the chosen rounding level must be consistently maintained throughout the financial statements and notes. Rounded totals must agree between the financial statements as applicable (e.g., Total Consolidated Net Position line on the Statement of Changes in Net Position should equal the Total Consolidated Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals). In addition, the prior year column must be consistent with the amounts published on the financial statements and notes in the prior year.		DoDFMR Vol 6B, Sep 08, Ch 10, 100102	Assemble Certified Financial Statement Package Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.213			The financial reporting system shall provide capability for consistency in Formatting of Notes. A consistent format is required for the narrative portion of notes. The narrative will first explain abnormal balances followed by definitions and other relevant disclosures. References to financial regulations or other notes are not required in the note narrative.		DoDFMR Vol 6B, Sep 08, Ch 10, 100207	Assemble Certified Financial Statement Package Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.214			The financial reporting system must allow NonAppropriated Fund Instrumentalities (NAFIs) to issue financial reports that include full and adequate disclosure of financial and accounting information in accordance with DoDFMR Volume 13 Chapter 7 and DoDI 1015.15 specific reporting requirements (e.g., disclosure of fund equity adjustments and eliminating entry transactions between NAFIs); this includes Military Service Headquarters, Major Command and/or Region, and installation NAFIs. Following these requirements ensures that financial and accounting information is properly treated in preparing consolidated reports.		DoDFMR Vol 13, Nov 08, Ch 09, 090309D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_49
Finanacial Statement Reporting	02.01.215			A summary of the Financial Management System Plan should be included in the agency's annual financial report as instructed in OMB Circular No A-136, "Financial Reporting Requirements." For agencies not covered under the Chief Financial Officers (CFO) Act, they need to prepare the plans but are not required to report them in their annual financial reports.	OMB Circular A-127, Jul 93, Sec 9.A.2.J		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.216			The accounting system must provide capability for NAFIs to produce reports to compare current and prior period performance and planned performance with actual performance on an accrual basis. Reports will be designed to signal when controls over funds or other resources have broken down, alert managers when operations are deviating from financial plans, and provide the financial data needed to analyze and predict the financial consequences of alternative courses of action. These reports, combined with other management information, provide managers with a wide range of useful information that contrast anticipated work units and their anticipated costs with actual work units and actual incurred costs. Data will be saved as appropriate for historical purposes as well as for reconstruction of data files.		DoDFMR Vol 13, Nov 08, Ch 09, 090311.B	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_54
Finanacial Statement Reporting	02.01.217			The system must support reporting the monthly outlay execution data (specifically the Statement of Transactions (SoT) to the Department of the Treasury) to OUSD(C)/(P/B) (P&FC) in electronic format at the same time it is reported to the Department of the Treasury each month.		DoDFMR Vol 6A, Mar 09, Ch 04, 040601D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.218			The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, "Identifying and Reporting Earmarked Funds").	SFFAS-27, OMB A-136	DoDFMR Vol 04, Feb 09, Ch 15, 150302, 150401	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.219			The system should allow for disclosure of all items that represent more than 10 percent of the value of the the “Other” line item, or if no amount encompasses 10 percent or more of the “Other” line item, that the amount is attributable to multiple items.		DoDFMR Vol 6B, Sep 08, Ch 10, 100802D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_52
Finanacial Statement Reporting	02.01.220			The financial reporting system shall have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). The DoD has elected to aggregate smaller budget accounts within an account grouping titled "Other Accounts." The major account groupings and the aggregate of smaller budget accounts shall, in total, agree with the amounts reported on the face of the reporting entity's SBR.		DoDFMR Vol 6B, Sep 09, Ch 12, 1202	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

FINANCIAL REPORTING REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End-to-End Processes	DFMIG Rule Name
Finanacial Statement Reporting	02.01.221			The financial reporting system shall have capabilities for RSI Reporting on Military Equipment Deferred Maintenance. The Military Departments shall use the format in Table 12-2 to report material amounts of deferred maintenance on military equipment.		DoDFMR Vol 6B, Sep 09, Ch 12, 120304	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	
Finanacial Statement Reporting	02.01.222			The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to report the quantities, additions, and deletions of Heritage Assets under their control in a Stewardship Report titled, "Heritage Assets".		DoDFMR Vol 6B, Sep 09, Ch 12, 120401	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	
Finanacial Statement Reporting	02.01.223			The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled "Stewardship Land".		DoDFMR Vol 6B, Sep 09, Ch 12, 120401	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	

ACRONYMS

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 3 – Property, Plant, and Equipment		
Req. ID	**Change Type**	**Reason for Change**
03.06.019	**D**	**Duplicate of 03.01.48**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 3, Property, Plant and Equipment

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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PROPERTY, PLANT, AND EQUIPMENT INTRODUCTION

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

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

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

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.01			The property system should categorize PP&E assets as: General PP&E (including land acquired for or in connection with other general PP&E), Stewardship PP&E Heritage Assets, and Stewardship Land.	SFFAS-29, Jun 08, Para 36	DoDFMR Vol 4, Jun 09, Ch 6,060102; DoDFMR Vol 4, Jun 09, Ch 6,060103.B.1	Maintain Asset Information Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_1
Maintain/Update Property Information	03.01.02			The property system must record General PP&E if used in providing goods or services, or supports the mission of the entity and could be used for alternative purposes, used in business-type activities, or is used by entities in activities whose costs can be compared to those of other entities performing similar activities (e.g., federal hospital services in comparison to commercial hospitals).		DoDFMR Vol 4, Jun 09, Ch 6, 060103 A.5	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_2
Maintain/Update Property Information	03.01.03			The property system must include land, other than Stewardship Land, with an identifiable cost that was specifically acquired for, or in connection with, the construction of General PP&E; and land rights, which are interests and privileges held by an entity in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, mineral rights and other like interests in land.	SFFAS-6, Jun 08, Para 25; SFFAS-29, Jun 08, Para 35	DoDFMR Vol 4, Jun 09, Ch 6, 060103.A.6.c and d	Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_3

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.05			The property system must record the costs of General PP&E real property assets, while under construction, to the Standard General Ledger (SGL) Construction-in-Progress account. These costs include the costs of project design and actual construction such as labor, materials, and overhead costs. Upon the asset's placement in service, these costs shall be transferred to the proper General PP&E asset account as the recorded cost of the asset. During the construction of General PP&E, if it is determined that the cost will not exceed DoD capitalization threshold (see paragraph 060103.A.1.d of this chapter), the costs of the construction project shall be expensed in the period the determination is made.		DoDFMR Vol 4, Jun 09, Ch 6, 060201.C.2 and 060105.B.1 and 2	Create CIP and or WIP Account Perform Asset Valuation Post to General Ledger Relieve CIP and or WIP Account Update CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_4
Maintain/Update Property Information	03.01.06			The property system must allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and estimated salvage value, and make adjustments to PP&E asset and contra-asset accounts on an exception basis.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_5
Maintain/Update Property Information	03.01.07			The property system shall include adequate controls to promote the accuracy of the accounts and the data produced from the accounts. Procedures shall be established for periodic verification of general ledger balances with related balances in subsidiary records, and for periodic verification of the latter with related document files or the assigned value of related assets on hand. Such periodic inventories also shall include reconciling the subsidiary property accountability records and/or systems with the general ledger accounts and physical accounts		DoDFMR Vol 4, Jun 09, Ch 6, 060106.C	Conduct Physical Inventory	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_7

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.11			The property system, when recording the acquisition cost of a General PP&E asset in the property accountability and/or accounting system, must assign a dollar value supported by appropriate documentation. Documentation (original documents and/or hard and electronic copies of original documentation) shall be maintained in a readily available location, during the applicable retention period.		DoDFMR Vol 4, Jun 09, Ch 6, 060104.B and 060106.A.3	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_8
Maintain/Update Property Information	03.01.12			The property system shall recognize facilities that are occupied, and equipment that is used, outside the Zone of the Interior, by DoD Components as General PP&E of the occupying/using DoD Component for accountability and financial statement reporting purposes, if such occupation/use meets all of the following criteria. If any of the criteria are not met, the asset shall not be recognized by the DoD Component: The General PP&E are occupied or equipment is used without reimbursement to the host nation. The DoD Component controls access to or use of the facility or equipment. Use of the facility or equipment is for an unspecified length of time. The DoD Component maintains and repairs the facility or equipment.		DoDFMR Vol 4, Jun 09, Ch 6, 060105.D.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_9

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.13			For construction–in-progress (CIP), the property system shall be able to assign at least one Real Property Unique Identifier (RPUID) when the CIP account is created. Upon receiving official authorization to perform work on a real property construction project, the sponsoring entity will obtain and assign an RPUID from the real property accountable Component for each real property asset that will result during the construction. CIP costs will be tracked by both the Service-unique project number and the RPUID to ensure visibility, traceability, and accountability. A project may include one or more real property asset and corresponding RPUIDs. All costs to be capitalized for a construction project will be accumulated in the CIP account. A CIP account must be linked to at least one primary RPUID but may be linked to multiple RPUIDs to provide traceability for all construction costs incurred. A reasonable allocation methodology should be established to assign project costs periodically as the costs are incurred to all corresponding RPUIDs, no later than the time the assets are		DoDFMR Vol 4, Jun 09, Ch 6, 060202.B.2	Create CIP and or WIP Account Perform Asset Valuation Relieve CIP and or WIP Account Update CIP and or WIP Account	Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_10
Maintain/Update Property Information	03.01.15			The property system must quantify Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) and should reference a note on the balance sheet that discloses information about Heritage Assets, as well as reported as General PP&E.	SFFAS-29, Jun 08, Para 27; OMB Circular A-136, Jun 09 Sec 2, 4.3.3, Pg 43	DoDFMR Vol 4, Jun 09, Ch 6, 060304; DoDFMR Vol 6B, May 09, Ch 4, 040303.F.5; DoDFMR Vol 6B, Sep 08, Ch 10,101202.G.4.a-e	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_11
Maintain/Update Property Information	03.01.18			To avoid duplicative Department of Defense and the federal government accounting records, the property system, for those Defense Agencies that possess and control (have preponderant use of) PP&E assets that materially contribute to the Defense Agencies' mission, should maintain accounting and financial reporting for such PP&E, regardless of the organization that originally acquired the items or provided the funding for the PP&E.		DoDFMR Vol 4, Jun 09, Ch 6, 060105.E.1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_12

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.19			The property system must support entries to record financial transactions in accounting system general ledger accounts and/or the supporting subsidiary property accountability records and must be supported by source documents that reflect all transactions affecting the Component's investment in the PP&E including acquisitions, disposals or retirements		DoDFMR Vol 4, Jun 09, Ch 6, 060106.A.1and 2	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_13
Maintain/Update Property Information	03.01.20			The property system must include sufficient information indicating the physical quantity, location, and unit cost of the PP&E.		DoDFMR Vol 4, Jun 09, Ch 6, 060106.B	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_14
Maintain/Update Property Information	03.01.21			The property system must identify and classify PP&E that was capitalized, recorded in the property accountability or accounting system, and reported in the financial statements.		DoDFMR Vol 4, Jun 09, Ch 6, 060106.D	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_15

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.22			The property system must accumulate the construction-in-progress cost amounts when a DoD entity is constructing a real property asset to be transferred to another DoD entity under allocations or allotments, the constructing entity must accumulate cost in a CIP account for the benefit of the fund owner. When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a cost reimbursable basis, the constructing entity must accumulate cost in an accounts receivable to be billed to the sponsoring entity since project inception. The billed costs are recorded in the corresponding CIP account by the sponsoring entity. When there is a cost-shared project between Federal and non-federal entities, a CIP account must only be created if the asset is federally owned.		DoDFMR Vol 4, Jun 09, Ch 6, 060202.B.3.a	Create CIP and or WIP Account Perform Financial Reporting Post to General Ledger Relieve CIP and or WIP Account Update CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_16
Maintain/Update Property Information	03.01.23			The property system must be able to relieve the CIP account when an asset or an improvement to an asset is placed in service, and the cost accumulated to date in the CIP account must be transferred to the appropriate General Property Plant and Equipment (PP&E) account and recorded in the real property inventory. Once the asset is placed in service, each additional cost incurred must be recorded in the CIP account until final acceptance, and then transferred by RPUID to the appropriate General PP&E account. After real property final acceptance, each additional project cost must be expensed and must not be included in the CIP account.		DoDFMR Vol 4, Jun 09, Ch 6, 060202.B.3.b	Maintain Asset Information Perform Asset Valuation Post to General Ledger Relieve CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_17
Maintain/Update Property Information	03.01.24			The property management system must capture property identification number, which may be the item's serial number.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_18
Maintain/Update Property Information	03.01.25			The property management system must capture location.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_19

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.26			The property management system must capture an item's current ownership status (e.g., owned by the Government, leased to the Government under a capital lease, leased to the Government under an operating lease, loaned to the Government).	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_20
Maintain/Update Property Information	03.01.27			The property management system must capture the current user (e.g., the agency, contractor, grantee, etc.).	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_21
Maintain/Update Property Information	03.01.28			The property management system must capture an item's current use status whether in-use, in storage, in-transit, etc.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_22
Maintain/Update Property Information	03.01.29			The property management system must capture identity of property custodian and/or the accountable organization.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_23
Maintain/Update Property Information	03.01.30			The property management system must capture in-transit information to establish/maintain accountability and control over Government property.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_24
Maintain/Update Property Information	03.01.31	Y		The property management system may provide capability to electronically transfer property records between interfacing systems for the gaining and losing property custodians within the agency.	JFMIP SR-00-4, Oct 00 Pg 19		Dispose Property or Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_25
Maintain/Update Property Information	03.01.32	Y		The property management system may provide analytic tools to support analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_26
Maintain/Update Property Information	03.01.33	Y		The property management system may capture property maintenance, upgrade, and overhaul schedules.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_27
Maintain/Update Property Information	03.01.34	Y		The property management system may capture actual maintenance, upgrade, and overhaul data.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_28

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.35	Y		The property management system may capture space utilization information.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_29
Maintain/Update Property Information	03.01.36	Y		The property management system may support the use of bar code scanners.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_30
Maintain/Update Property Information	03.01.37	Y		The property management system may record the stratification of critical and non-critical maintenance.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_31
Maintain/Update Property Information	03.01.38	Y		The property management system may record detailed information regarding known flood hazard or flooding of real property.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_32
Maintain/Update Property Information	03.01.39			The property management system must record beginning balances, acquisitions, withdrawals, and calculate ending balances expressed in values and physical units, except for heritage assets and stewardship land for which all end of period balances are expressed in physical units only.	JFMIP SR-00-4, Oct 00 Pg 12		Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_33

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.40			The property management system must capture the condition of the asset for: • General PP&E • Heritage assets, and • Stewardship land.	SFFAS-6, Jun 08, Para 21; SFFAS-23, Jun 08, Para 5, 6 and 9; JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_34
Maintain/Update Property Information	03.01.41			The property management system must provide edits (controls) to prevent duplication and reduce the likelihood of creating erroneous property documents/records to ensure the integrity of data recorded in the system.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_35
Maintain/Update Property Information	03.01.42			The property management system must permit only authorized users to enter, modify, or otherwise alter property records.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results Approve Asset Inventory Count Information Associate Project Identification to Appropriate CIP Account Associate Project Identification to Appropriate WIP Account Determine If CIP and or WIP Account is Required Determine Other Valuation Methods Establish and Update Valuation Conventions Establish CIP and or WIP Account Perform Root Cause Analysis and Reform Inventory Control Procedures Relieve CIP and or WIP Account Review Asset Inventory	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_36

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.43			The property management system must provide an audit trail for entries to a property record, including the identification of the individual(s) entering or approving the information and/or data.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results Approve Asset Inventory Count Information Associate Project Identification to Appropriate CIP Account Associate Project Identification to Appropriate WIP Account Determine If CIP and or WIP Account is Required Determine Other Valuation Methods Establish and Update Valuation Conventions Establish CIP and or WIP Account Perform Root Cause Analysis and Reform Inventory Control Procedures Relieve CIP and or WIP Account Review Asset Inventory	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_37
Maintain/Update Property Information	03.01.44			The property management system must identify the type of transaction affecting the property item, e.g., initial acquisition, change in location, and disposal.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_38

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.45			The property management system must incorporate adequate security features that prevent unauthorized access to the property system by unauthorized individuals.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results Approve Asset Inventory Count Information Associate Project Identification to Appropriate CIP Account Associate Project Identification to Appropriate WIP Account Determine If CIP and or WIP Account is Required Determine Other Valuation Methods Establish and Update Valuation Conventions Establish CIP and or WIP Account Perform Root Cause Analysis and Reform Inventory Control Procedures Relieve CIP and or WIP Account Review Asset Inventory	Cost Management Deployment-to- Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to- Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_39

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.46			The property management system must enable the transfer of responsibility for property from one authorized manager to another authorized manager.	JFMIP SR-00-4, Oct 00 Pg 12		Aggregate Asset Inventory Count Results Approve Asset Inventory Count Information Associate Project Identification to Appropriate CIP Account Associate Project Identification to Appropriate WIP Account Determine If CIP and or WIP Account is Required Determine Other Valuation Methods Establish and Update Valuation Conventions Establish CIP and or WIP Account Perform Root Cause Analysis and Reform Inventory Control Procedures Relieve CIP and or WIP Account Review Asset Inventory	Cost Management Deployment-to- Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to- Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_40
Maintain/Update Property Information	03.01.47			The property management system must capture real property information for GSA's Worldwide Inventory system as directed in Federal Property Management Regulation (FPMR) 102-84. (property management only).	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to- Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_41
Maintain/Update Property Information	03.01.48			The property management system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to- Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_42
Maintain/Update Property Information	03.01.49			The property management system must distinguish between capitalized property and expensed property tracked in the property management system.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to- Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to- Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_43

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.50	Y		The property management system may capture and prioritize the estimated cost of repairs.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_44
Maintain/Update Property Information	03.01.51	Y		The property management system may accumulate data from multiple appropriations.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information Manage Execution Fund Account Manage General Ledger Perform Asset Valuation	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Update_Property_Information_45
Maintain/Update Property Information	03.01.52	Y		The property management system may provide for on-line search capability based on user-defined parameters.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_46
Maintain/Update Property Information	03.01.53	Y		The property management system may provide the capability for agency property management systems to interface on-line or through Internet with other property management systems external to the agency to facilitate identification, location, or transfer of property Federal Government-wide.	JFMIP SR-00-4, Oct 00 Pg 13		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_47
Maintain/Update Property Information	03.01.54			The property system must disclose the quantity and/or value of such facilities and equipment and the unique convertible nature of them in the General PP&E narrative section (footnotes) of DoD Component's financial statements.		DoDFMR Vol 4, Jun 09, Ch 6, 060105.D.4	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Maintain_Update_Property_Information_48

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain/Update Property Information	03.01.55			The property system must accumulate the cost of construction or developmental projects in either the construction-in-progress general ledger account for posting to the applicable PP&E accounts when construction is completed or to the appropriate expense accounts if the construction project is terminated prior to completion. Each document must link to the appropriate asset unique identifier.		DoDFMR Vol 4, Jun 09, Ch 6, 060106.F			
Maintain/Update Property Information	03.01.56			The property management system must produce reports in accordance with user defined criteria. Such reports may:|Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time.|Allow a user to access both summary data and more detailed data.	JFMIP-SR-00-4, Oct 00 ,page 12				
Record Acquisition of Property, Plant and Equipment	03.02.01			The property system must record all general PP&E at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. If the General PP&E acquisition costs, including other costs necessary to bring the asset to an operable condition, do not equal or exceed DoD capitalization threshold, the costs are expensed in the period incurred.	SFFAS-6, Jun 08, Para 26	DoDFMR Vol 4, Jun 09, Ch 6,060104.A	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_1
Record Acquisition of Property, Plant and Equipment	03.02.02			For accountability and financial reporting purposes, the property system must recognize all General PP&E assets acquired by Department of Defense (DoD). In most instances, a General PP&E asset shall be recognized by the Component acquiring the General PP&E asset. Recognition shall occur when title to the asset passes to the acquiring DoD Component. Title passage will occur either at the time of delivery to the DoD Component (or an agent of the DoD Component) or at an earlier contractually specified time. The exception to this requirement is based on the concept of the preponderant use and is explained in DoDFMR, Volume 04, Chapter 06, paragraph 060105.B.	SFFAS-6, Jun 08, Para 34 (1st sentence)	DoDFMR Vol 4, Jun 09, Ch 6,060105.A.1 and 2	Create CIP and or WIP Account Post to General Ledger Relieve CIP and or WIP Account Update CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_2

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.03			The property system must include internal use software as General PP&E if it has a useful life of two years or more, provides a significant increase in functionality that is visible to the user (in the case of enhancements) and the cost of the software equals or exceeds the capitalization threshold. The capitalized costs of Commercial Off-The-Shelf (COTS) software shall be the actual purchase price, plus any costs incurred for implementation. The capitalized cost of contractor developed software shall include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or COTS software, plus any costs incurred for implementation. The capitalized cost of internally developed software shall include the full cost (direct and indirect costs) incurred during the software development phase. Full cost includes the costs of new software (e.g., contract cost, salaries of programmers, systems analysts, project managers, and administrative personnel; associated employee benefits; outside consultants' fees; rent; and supplies and overhead) and techn	SFFAS-10, Jun 08, Para 15-18	DoDFMR Vol 4, Jun 09, Ch 6,060209.B.1 – B.3	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_3
Record Acquisition of Property, Plant and Equipment	03.02.04			The property system shall record the cost for General PP&E acquired under a capital lease equal to the amount recognized as a liability for the capital lease at its inception, plus any cash paid or other consideration given.	SFFAS-6, Jun 08, Para 29	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.5	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_4

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.05			The property system shall record the cost for General PP&E acquired through donation, execution of a will or judicial process excluding forfeiture, at its estimated fair value at the time acquired by the Department. The fair market value (also known as fair value) is an unbiased, equitable value based on the cost of a similar asset or the price that an impartial buyer would be willing to pay for the asset or a similar asset.	SFFAS-6, Jun 08, Para 30	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.3	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_5
Record Acquisition of Property, Plant and Equipment	03.02.06			The system shall record the cost for General PP&E transferred from another DoD Component or federal agency based upon the cost recorded on the transferring entity's books for the PP&E, net of any accumulated depreciation. If the receiving DoD Component cannot reasonably ascertain those amounts, the cost of the asset shall be its fair value at the time of transfer.	SFFAS-6, Jun 08, Para 31	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.8	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_6

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.07			The system must record the cost for General PP&E acquired through exchange between the Department and a nonfederal entity at the fair value of the PP&E surrendered at the time of exchange. If the fair value of the PP&E acquired is more readily determinable than that of the PP&E surrendered, the cost shall be the fair market value of the PP&E acquired. If the fair value cannot be determined, the cost of the PP&E acquired shall be the cost recorded for the PP&E surrendered, net of any accumulated depreciation. Any difference between the net recorded amount of the PP&E surrendered and the cost of the PP&E acquired shall be recognized as a gain or loss. In the event that cash consideration is included in the exchange, the cost of General PP&E acquired shall be increased by the amount of cash consideration surrendered or decreased by the amount of cash consideration received. If the DoD Component enters into an exchange in which the fair value of the PP&E acquired is less than that of the PP&E surrendered, the PP&E acquired shall be recognized at its cost, as described previously and subsequently reduced to its	SFFAS-6, Jun 08, Para 32	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.4	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_7
Record Acquisition of Property, Plant and Equipment	03.02.08			The property system must record the cost of General PP&E acquired through seizure or forfeiture at fair market value, less an allowance for any liens or claims from a third party. Seized property other than monetary instruments shall be disclosed in the footnotes. The value of the seized property shall be accounted for in an agency's property management records until the property is forfeited, returned, or otherwise liquidated.	SFFAS-3, Jun 08, Para 62-64	DoDFMR Vol 4, Jun 09, Ch 6,060201.C.6	Maintain Asset Information Perform Asset Valuation Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_8

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.09			The property system, for constructed assets, shall record the cost to construct the asset as construction-in-progress (CIP) until the asset is placed in service. In the case of a constructed asset, the placed-in service date is the date the asset is substantially complete and available for use. This should be the date on the "Transfer and Acceptance of Military Real Property" (DD Form 1354). The date needs to be supported by a source document such as substantial acceptance of the completed asset. At that point, costs are transferred from the construction-in-progress (CIP) account to the appropriate PP&E account, triggering capitalization and depreciation of the real property asset. For real property construction projects that are completed in multiple phases, the cost of each phase is transferred from the construction-in-progress account to the real property asset account at the time the phase is placed in service. Each facility, therefore, may have one or more placed in service dates, which will be used to initiate the capitalization of each corresponding phase. Each phase shall then be deprecia	SFFAS-6, Jun 08, Para 34 (2nd sentence)	DoDFMR Vol 4, Jun 09, Ch 6,060105.A.2.b, A.3.a-b	Create CIP and or WIP Account Perform Asset Valuation Relieve CIP and or WIP Account Update CIP and or WIP Account	Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_9
Record Acquisition of Property, Plant and Equipment	03.02.10	V		Although the measurement basis for valuing G-PP&E remains historical cost, reasonable estimates may be used to establish the historical cost of G-PP&E, in accordance with the asset recognition and measurement provisions herein. Estimates may be based on:The costs of similar assets at the time of acquisition, The current costs of similar assets discounted for inflation since the time of acquisition (i.e., by deflating current costs to costs at the time of acquisition by the general price index), or other reasonable methods, including those estimation methods specified in SFFAS 23 paragraph 12.	SFFAS-6, Jun 08, Para 40-41; SFFAS-35, Oct 09, Para 12, Pg 7	DoDFMR Vol 4, Jun 09, Ch 6,060104.B.2	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_10

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.16			The property system must be able to record the value of Stewardship land in terms of physical quantities rather than in monetary values.	SFFAS-29, Jun 08, Para 40.d	DoDFMR Vol 4, Jun 09, Ch 6,060301.B	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_11
Record Acquisition of Property, Plant and Equipment	03.02.19			To maintain effective property accountability and control, and for financial reporting purposes, DoD Components shall record in DoD property accountability systems detailed information on property provided to contractors, to include real property (Government-owned Contractor Operated facilities) and DoD property transferred from one contract to another contract. DoD property that was procured or fabricated by a contractor shall be accounted for and reported by the contractor until the property is recorded in DoD property accountability records or systems.		DoDFMR Vol 4, Jun 09, Ch 6,060107; DoDI 5000.64, Nov 06, Pg 6, Para 6.3 – 6.4	Maintain Asset Information Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_12

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.21			General PP&E consists of tangible assets that must meet all of the following criteria:|have an estimated useful life of two years or more,|are not intended for sale in the ordinary course of operations,|are acquired or constructed with the intention of being used or being available for use by the entity and|have an initial acquisition cost, book value, or when applicable, an estimated fair market value that equals, or exceeds, DoD capitalization threshold.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.1	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_13
Record Acquisition of Property, Plant and Equipment	03.02.22			The property system must record General PP&E assets acquired through capital leases, including leasehold improvements.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.6.a	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_14
Record Acquisition of Property, Plant and Equipment	03.02.23			The property system must record General PP&E including property owned by the reporting entity even though it may be in the possession of others.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.6.b			

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.24			The property system must record General PP&E assets acquired when trading in another General PP&E asset equal to the sum of the book value of the asset traded plus any cash paid or liabilities assumed for the new asset. The book value is the recorded cost of a General PP&E asset, less its accumulated depreciation.		DoDFMR Vol 4, Jun 09, Ch 6,060201.C.9	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_15
Record Acquisition of Property, Plant and Equipment	03.02.26			The property system must record the capitalized cost of tangible equipment items of a durable nature that are used by DoD in providing goods and services in the Equipment account.		DoDFMR Vol 4, Jun 09, Ch 6,060203	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_16

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.27			The property system must record the value of capitalized improvements to leased property in the Leasehold Improvement account.		DoDFMR Vol 4, Jun 09, Ch 6,060208.A	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_17
Record Acquisition of Property, Plant and Equipment	03.02.28			The property system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account.		DoDFMR Vol 4, Jun 09, Ch 6,060208.B	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_18

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.29			Software that is developed by one activity and used by another activity or activities without reimbursement shall be capitalized and depreciated by the developing activity (if it meets the capitalization criteria). The cost of the software shall not be allocated to the using activities.		DoDFMR Vol 4, Jun 09, Ch 6,060209.B.4	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_19
Record Acquisition of Property, Plant and Equipment	03.02.30			The property system shall expense, as incurred, all data conversion costs incurred for internally developed, contractor developed or COTS software, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such costs may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/or additional data.		DoDFMR Vol 4, Jun 09, Ch 6,060209.C	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_20

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.31			The property system, for internal use software, must expense all costs incurred after final acceptance testing has been successfully completed.		DoDFMR Vol 4, Jun 09, Ch 6,060209.D	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_21
Record Acquisition of Property, Plant and Equipment	03.02.32			The property management system must distinguish between heritage assets and multi-use heritage assets.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_22
Record Acquisition of Property, Plant and Equipment	03.02.33			The property management system must capture the estimated value of donated assets.	JFMIP SR-00-4, Oct 00 Pg 16		Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_23

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.34			The property management system must classify PP&E according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software).	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information Manage General Ledger Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_24
Record Acquisition of Property, Plant and Equipment	03.02.35			The property management system must create a skeletal property record or other mechanism for capturing information on property in-transit from the providing entity (e.g., vendor, donator, loaner, grantor, etc.). The skeletal property record or other mechanism is required only for property for which the government has taken title.	JFMIP SR-00-4, Oct 00 Pg 14		Create CIP and or WIP Account Post to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_25
Record Acquisition of Property, Plant and Equipment	03.02.36			The property management system must complete the skeletal property record, or create a property record for items with no skeletal property record, upon assuming possession of the item, placing the real property asset in service, or initiation of real estate instrument/grant.	JFMIP SR-00-4, Oct 00 Pg 14		Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Acquisition_Of_PPE_26
Record Acquisition of Property, Plant and Equipment	03.02.37			The property management system must capture the method of acquiring each property item or bulk property items (e.g., direct purchase, completed work-in-process, capital lease, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	JFMIP SR-00-4, Oct 00 Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_27
Record Acquisition of Property, Plant and Equipment	03.02.38			The property management system must capture quantity, date of physical receipt or date real property is available for use or placed into service, and condition of item received when a condition assessment was made.	JFMIP SR-00-4, Oct 00 Pg 14		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_28
Record Acquisition of Property, Plant and Equipment	03.02.39			The property management system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and Core Financial System.	JFMIP SR-00-4, Oct 00 Pg 14		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Acquisition_Of_PPE_29

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.40	Y		The property management system may interface electronically with GSA's Worldwide Inventory.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_30
Record Acquisition of Property, Plant and Equipment	03.02.41	Y		The property management system may provide information on the status of upgrades and overhauls to property.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_31
Record Acquisition of Property, Plant and Equipment	03.02.42	Y		The property management system may aggregate relatively homogenous assets into asset pools.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_32
Record Acquisition of Property, Plant and Equipment	03.02.43	Y		The property management system may capture warranty/guarantee information, including terms and period of coverage.	JFMIP SR-00-4, Oct 00 Pg 15		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Acquisition_Of_PPE_33
Record Acquisition of Property, Plant and Equipment	03.02.44			For General PP&E assets acquired by a contractor on behalf of a DoD Component (e.g., the DoD Component that will ultimately hold title to the assets), the assets shall be recognized upon delivery or constructive delivery, whether to the contractor performing the service, or to the DoD Component. Delivery or constructive delivery shall be based on the terms of the contract regarding delivery, receipt and acceptance.		DoDFMR Vol 4, Jun 09, Ch 6,060105.A.4			
Record Acquisition of Property, Plant and Equipment	03.02.45			To establish proper PP&E accountability when acquiring General PP&E from another DoD Component or federal agency, the acquiring DoD Component shall request from the transferring DoD Component or other federal agency, the necessary source documents to establish the location; original acquisition cost; cost of improvements; the date the asset was purchased, constructed, or acquired; the estimated useful life; the amount of accumulated depreciation; and the condition, if desired. If this information is not available, estimates may be necessary and must be documented.		DoDFMR Vol 4, Jun 09, Ch 6,060105.A.6			
Record Acquisition of Property, Plant and Equipment	03.02.46			The property system shall record the cost for General PP&E acquired by purchase from a third party (private, commercial, or government) at its purchase contract cost plus applicable ancillary costs. For purposes of this guidance, purchase includes procurements of General PP&E by cash, check, installment or progress payments on contracts, or capital lease.		DoDFMR Vol 4, Jun 09, Ch 6,060201.C.1			

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Acquisition of Property, Plant and Equipment	03.02.47			The property system shall record the applicable asset and liability amounts, for a capital lease, at lease inception. The amount to be recorded under a capital lease is the present value of the rental property and other lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance, maintenance and taxes paid to the lessor. If the present value amount, however, exceeds the fair value of the leased property at the inception of the lease, the amount recorded shall be the fair value. If the executory costs portion of the minimum lease payments cannot be determined, the amount should be estimated. In such cases, the substance of the arrangement, rather than its legal form, shall determine the accounting treatment. All other leases should be accounted for as operating leases with no balance sheet recognition.		DoDFMR Vol 4, Jun 09, Ch 6,060206.D			
Record Acquisition of Property, Plant and Equipment	03.02.48			The property system shall allocate the cost of software purchased as part of a package of products and services as capitalizable and non-capitalizable (expensed) costs based on a reasonable estimate of the value of the individual products or services. Costs that are not susceptible to allocation between maintenance and relatively minor enhancements should be expensed.		DoDFMR Vol 4, Jun 09, Ch 6,060209.F			
Record Acquisition of Property, Plant and Equipment	03.02.49			The property system shall capitalize bulk purchases of software programs and modules or components of a total software system that individually meet DoD capitalization threshold. If the per item cost of a bulk purchase (e.g., numerous copies of spreadsheets and word-processing programs) does not meet DoD capitalization threshold, the bulk purchase shall be expensed in the period acquired.		DoDFMR Vol 4, Jun 09, Ch 6,060209.G			
Record Acquisition of Property, Plant and Equipment	03.02.50			The property system shall capitalize the acquisition cost of enhancements to existing Internal Use Software (and modules thereof) when such costs exceed DoD capitalization threshold, and when it is more likely than not that such enhancements will result in a significant increase in functionality that is apparent to the user. The cost of routine or minor changes or modernizations that do not significantly add functionality shall be expensed in the period incurred. Also, the cost of enhanced versions of software for a nominal charge is expensed in the period incurred.		DoDFMR Vol 4, Jun 09, Ch 6,060209.H.1			

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.01			The property system should identify the costs to improve a General PP&E asset and capitalize the costs of the improvement when it increases the General PP&E asset's capability, size, efficiency, or useful life. Additionally, the cost of the improvement must equal or exceed the capitalization threshold, regardless of funding source.		DoDFMR Vol 4, Jun 09, Ch 6,060204.A, 060209.H.1	Create CIP and or WIP Account Maintain Asset Information Perform Asset Valuation Post to General Ledger Relieve CIP and or WIP Account Update CIP and or WIP Account	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_1
Record Asset Value Changes	03.03.05			The property system, for capitalized property only, must generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	JFMIP SR-00-4, Oct 00 Pg 16		Generate General Ledger Transactions Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_2
Record Asset Value Changes	03.03.06	Y		The property system may capture the cost of capitalizable improvements separate from the original cost, the estimated change in asset's life as a result of the improvement, and the date of improvement.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_3

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.07			The property management system should allocate a portion of each capital lease payment to interest expense, and the balance shall be applied to reduce the lease liability using the effective interest rate method.	SFFAS-5, Jun 08, Para 46; JFMIP SR-00-4, Oct 00 Pg 19	DoDFMR Vol 4, Jun 09, Ch 6,060206.H	Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_4
Record Asset Value Changes	03.03.08	Y		The property management system may identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value).	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_5
Record Asset Value Changes	03.03.09			The property system shall capitalize and record Bulk purchases of General PP&E that individually meet the capitalization threshold, in a property accountability system that is capable of computing depreciation or interfaces with a system that is capable of computing depreciation.		DoDFMR Vol 4, Jun 09, Ch 6,060103.A.3	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_6

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.12			The property system must record the purchase cost of DoD-controlled buildings, improvements and renovations in the Buildings, Improvements and Renovations account (USSGL 1730). When the purchase cost cannot be determined, the property system must record the estimated fair market value of buildings and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired.		DoDFMR Vol 4, Jun 09, Ch 6,060202.C	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_9
Record Asset Value Changes	03.03.14			The property system must record the purchase cost of DoD-controlled utilities and improvements to land and facilities not classified as buildings in the Other Structures and Facilities account (USSGL 1740). When the acquisition cost cannot be determined, the property system must record the estimated fair market value and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired.		DoDFMR Vol 4, Jun 09, Ch 6,060202.D	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_10

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.16			The property system, generally, shall expense repairs to PP&E personal and real property. When repair is by replacement, the repair may be expensed or it may be capitalized. Repair by replacement that is expensed, occurs when a facility or facility component has failed, is in the incipient stages of failing or is no longer performing the functions for which it was designated. Replacements falling into this category shall be expensed. If the replacement was undertaken to improve or expand the efficiency of an asset that was in good working order, then the replacement is an improvement.		DoDFMR Vol 4, Jun 09, Ch 6,060204.C	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_11
Record Asset Value Changes	03.03.17			The property system must capitalize the cost of improvements to more than one General PP&E asset, when performed under a single contract or work order and that cannot be specifically identified by asset, only if the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold. When more than one improvement is made to a single building and the improvements are part of one overall effort to increase the building's capacity, size, or useful life; the sum of the costs of the improvements shall be capitalized, if the summed costs equal or exceed DoD capitalization threshold. This is required even when the improvements are funded separately. Once a determination has been made that the aggregate costs of the improvements will be capitalized, each improvement should be capitalized and depreciation placed in service.		DoDFMR Vol 4, Jun 09, Ch 6,060204.D	0	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_12

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.18			When a General PP&E asset is identified for other than normal removal from service, such as would be the case for assets that are part of a Base Realignment and Closure (BRAC), the property system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization and record in the Other General PP&E account (1890) at its net realizable value (NRV). Oftentimes the NRV will be zero. Any difference between the book value of the PP&E asset and its expected NRV shall be recognized as a gain or loss in the period of adjustment. For assets that are part of BRAC, the disposal date is the operation closure date as established by BRAC law.		DoDFMR Vol 4, Jun 09, Ch 6,060205.M.1	Dispose Property or Materiel Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_13
Record Asset Value Changes	03.03.19			The property management system, for capitalized property and stewardship asset, must capture changes in quantities, including unit of measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by asset category.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_14
Record Asset Value Changes	03.03.20			The property management system, for capitalized property and stewardship asset, must provide an audit trail for all adjustments to quantities and units.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Asset_Value_Changes_15
Record Asset Value Changes	03.03.21			The property management system, for capitalized property and stewardship asset, must capture the acquisition cost of an asset and any changes in the valuation, where applicable for reporting purposes.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_16

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.22			The property management system, for capitalized property only, must provide an audit trail for all adjustments to property values.	JFMIP SR-00-4, Oct 00 Pg 16		Maintain Asset Information Perform Asset Valuation	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Asset_Value_Changes_17
Record Asset Value Changes	03.03.23			The property system shall not record, in the Other General PP&E account, any assets that have been removed from service and sent to a depot for storage with the intent to use the assets again in the future or for other assets taken out of service on a temporary basis. Those assets shall remain recorded in the appropriate general ledger account and shall continue to be depreciated. Normal disposal transactions shall not be processed through account 1890 and shall not be accounted for using account 5730.		DoDFMR Vol 4, Jun 09, Ch 6,060205.M.3			
Record Asset Value Changes	03.03.24			The property system shall recognize and measure impairment when one of the following occurs and is related to post implementation/operational software and or modules: The software is no longer expected to provide substantive service potential and will be removed from service. A significant reduction occurs in the capabilities, functions or uses of the software (or a module thereof).		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.1.a			
Record Asset Value Changes	03.03.25			If the impaired software is to remain in use, the property system shall measure the loss due to impairment as the difference between the book value and either: The cost to acquire software that would perform similar remaining functions (e.g., the unimpaired functions) or, if that is not feasible; The portion of the book value attributable to the remaining functional elements of the software. The loss shall be recognized upon impairment, and the book value of the asset reduced accordingly. If neither of the above can be determined, the book value shall continue to be amortized over the remaining useful life of the software.		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.1.b			
Record Asset Value Changes	03.03.26			If the impaired software is to be removed from use, the property system shall measure any loss due to impairment as the difference between the book value and the net realizable value (NRV), if any.		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.1.c			

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Asset Value Changes	03.03.27			When it is determined that software under development (or a module thereof) will not be completed and placed in service, the property system should reduce the related book value accumulated for the software to reflect the expected NRV, if any, and the loss recognized.		DoDFMR Vol 4, Jun 09, Ch 6,060209.I.2			
Record Asset Value Changes	03.03.28			When Internal Use Software is replaced with new software, the property system shall expense the undepreciated cost of the old software when the new software successfully completes testing. No adjustments will be made to the previously recorded amortization/depreciation. Any additions to the book value or changes in useful life should be treated prospectively. The change should be accounted for during the period of the change and future periods.		DoDFMR Vol 4, Jun 09, Ch 6,060209.J.3			
Deprciate, Amortize or Deplete Asset	03.04.01			The property system must calculate depreciation/ amortization expense through the systematic and rational allocation of the cost of general PP&E, less the estimated salvage/residual value, over the DoD standard recovery period of the general PP&E. Within the DoD, straight-line depreciation method must be used. Depreciation expense shall be recognized on all PP&E, except land and land rights of unlimited duration. Estimates of useful life of general PP&E must consider factors such as physical wear and tear and technological change (e.g., obsolescence). Any changes in estimated life or salvage/residual value must be treated prospectively. The change must be accounted for in the period of the change and in future periods. No adjustments should be made to previously recorded depreciation or amortization. A composite or group depreciation methodology, whereby the costs of PP&E are allocated using the same allocation rate, is permissible.	SFFAS-6, Jun 08, Para 35; SFFAS-23, Jun 08, Para 9.f	DoDFMR Vol 4, Jun 09, Ch 6,060205.A-C	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_1
Deprciate, Amortize or Deplete Asset	03.04.02			The property system must capture the estimated useful life, depreciation/amortization/depletion method, and salvage/residual value for each capitalized asset or group of assets, for capitalized property.	JFMIP SR-00-4, Oct 00 Pg 17	DoDFMR Vol 4, Jun 09, Ch 6,060205.J and Table 6-1	Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_2

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.04			The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation. It must also accumulate amortization expense in a contra asset account: accumulated amortization	SFFAS-6, Jun 08, Para 36		Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_3
Deprciate, Amortize or Deplete Asset	03.04.06			The property system must remove General PP&E from general PP&E accounts along with associated accumulated depreciation/ amortization, if prior to disposal, retirement or removal from service, it no longer provides service in the operations of the entity because it has suffered damage, becomes obsolete in advance of expectations, or is identified as excess. The General PP&E shall be recorded in an appropriate asset account at its expected net realizable value. Any difference in the book value of the PP&E and its expected net realizable value shall be recognized as a gain or a loss in the period of adjustment.	SFFAS-6, Jun 08, Para 39	DoDFMR Vol 4, Jun 09, Ch 6,060205.L.1			
Deprciate, Amortize or Deplete Asset	03.04.07			The property system should calculate and record accumulated depreciation/ amortization (contra asset) based on the recorded estimated cost and the number of years the general PP&E has been in use relative to its estimated useful life. A contra asset account--accumulated depreciation--for the assets should be calculated under the provisions provided in paragraphs 41, 42, and 43 of SFFAS 6, as amended.	SFFAS-6, Jun 08, Para 41; SFFAS-23, Jun 08, Para 14		Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_4

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.10			For accountability and financial reporting purposes, the property system must recognize the proper accounting treatment (expense or capitalization and depreciation or amortization) and the reporting of capitalized amounts and accumulated depreciation or amortization on the appropriate DoD Component's financial statements.		DoDFMR Vol 4, Jun 09, Ch 6,060105.A.1	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_5
Deprciate, Amortize or Deplete Asset	03.04.20			The property system must be able to depreciate capital lease assets for those activities authorized to enter into capital lease agreements.		DoDFMR Vol 4, Jun 09, Ch 6,060207.B	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_6
Deprciate, Amortize or Deplete Asset	03.04.26	Y		The property management system may calculate depreciation on asset pools.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_7
Deprciate, Amortize or Deplete Asset	03.04.28			The property management system shall depreciate separately capital improvements which increase the asset's capability, size or efficiency but have an expected useful life that differs from the useful life of the General PP&E asset.	JFMIP SR-00-4, Oct 00 Pg 19	DoDFMR Vol 4, Jun 09, Ch 6,060204.A			

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deprciate, Amortize or Deplete Asset	03.04.29			The system must record as capital leases the leases that meet the following four criteria. Otherwise, it should be classified as an operating lease. The lease transfers ownership of the property to the lessee by the end of the lease term.|The lease contains an option to purchase the leased property at a bargain price. The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property. The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property. The last two criteria (numbers 3 and 4) are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property. If a lease does not meet at least one of the four criteria, above, then the property system should classify it as an operating lease.	SFFAS-6, Jun 08, Para 20	DoDFMR Vol 4, Jun 09, Ch 6,060206.E, F and G	Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_9
Deprciate, Amortize or Deplete Asset	03.04.30			The property system must provide an audit trail for amortization, depletion and depreciation expense.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Depreciate_Amortize_Deplete_Asset_10
Deprciate, Amortize or Deplete Asset	03.04.32			The property system shall calculate and accumulated depreciation expense using the straight-line method based on the recorded cost less salvage value and divided equally among accounting periods during the asset's useful life based on recovery periods in DoDFMR, Volume 4, Chapter 6, Table 6-1. Salvage value will be used in the calculation only if it exceeds 10 percent of the cost of the asset.		DoDFMR Vol 4, Jun 09, Ch 6,060205.I			
Deprciate, Amortize or Deplete Asset	03.04.34			The property system shall recognize computer software that is integrated into (embedded) and necessary to operate equipment (rather than perform an application) as part of the equipment of which it is an integral part and capitalized and depreciated as part of the cost of equipment. The aggregate cost of the hardware and software shall be used to determine whether to capitalize or expense the costs.		DoDFMR Vol 4, Jun 09, Ch 6,060209.E			

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.08	Y		The property management system may capture the estimated cost to demolish property, or otherwise dispose of property.	JFMIP SR-00-4, Oct 00 Pg 19		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_5
Record Disposition/Retirement of Assets	03.05.09			The property management system must identify excess property or property held for disposal/retirement.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_6
Record Disposition/Retirement of Assets	03.05.10			The property management system must transfer property record data to the property disposal organization or receiving entity.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_7
Record Disposition/Retirement of Assets	03.05.11			The property management system must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_8
Record Disposition/Retirement of Assets	03.05.12			The property management system must capture all essential information related to excess property and disposal as required by Federal Management Regulation (FMR) 102-36 for applicable agencies.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_9

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.13			The property management system must capture type of disposal action (e.g., retirement, exchange, sale, donation, etc.), final disposition, and date of disposal.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_10
Record Disposition/Retirement of Assets	03.05.14			The property management system must capture property retirement or disposal status.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_11
Record Disposition/Retirement of Assets	03.05.15			The property management system must capture deletions.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_12
Record Disposition/Retirement of Assets	03.05.16			The property management system must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_13
Record Disposition/Retirement of Assets	03.05.17			The property management system must transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the Core Financial System at the time of asset transfer, disposal, or retirement.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_14

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Disposition/Retirement of Assets	03.05.18			The property management system must maintain an audit trail of transfer, disposal, and retirement actions.	JFMIP SR-00-4, Oct 00 Pg 17		Dispose or Return Property and Materiel Maintain Asset Information	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Record_Retirement_Or_Disposition_Of_Asset_15
Record Disposition/Retirement of Assets	03.05.20			The property system must no longer depreciate general PP&E assets that have been identified for permanent removal from service once the asset no longer contributes to the operation of the entity.		DoDFMR Vol 4, Jun 09, Ch 6,060205.L.2			
Record Disposition/Retirement of Assets	03.05.21			The property system must record the disposal start date on which an asset is no longer depreciated, remove its book value from the financial records, and record the corresponding gain/loss from disposition. For demolitions, this represents the demolition contract's start date. For transfers and sales, this represents the date on which the instrument is endorsed or operation is ceased, whichever comes later. For natural disasters, this represents the actual date of the incident.		DoDFMR Vol 4, Jun 09, Ch 6,060205.L.3			
Deferred Maintenance Costs and Cleanup costs	03.06.01			The property system shall recognize and record the following total estimated cost of environmental liabilities associated with General PP&E placed in service prior to October 1, 1997: (a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (b) If the costs are intended to be recovered through user charges, then the DoD Components shall recognize a liability for that part of the asset's useful life that has lapsed since the PP&E was placed into service in the initial year the liability is recorded. The remaining liability shall be systematically recognized over the remaining useful life. The property system must recognize the estimated environmental liabilities associated with General PP&E placed in service after September 30, 1997, that have future environmental cleanup, closure, and/or disposal requirements, over the useful life. The accumulation of the liability and the recognition of the related expense shall commence when it is placed in service, continue in each period that operation continues, and be completed when the		DoDFMR Vol 4, Apr 08, Ch 13,130202.D.1-2	Develop or Collect Environmental Liability Documentation Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_1

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.02			Environmental liability estimates shall be reviewed annually and revised when there is evidence that significant changes in the cost measurement have occurred, such as changes in scope, ownership, regulation, or technology. At a minimum, long-term cost estimates shall be adjusted upward or downward annually, through indexing, to maintain them on a current cost basis as if acquired in the current period.	SFFAS-6, Jun 08, Para 96	DoDFMR Vol 4, Apr 08, Ch 13,130204.D	Develop or Collect Environmental Liability Documentation	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_2
Deferred Maintenance Costs and Cleanup costs	03.06.03			During each period that general PP&E is in operation, the property system must record a portion of the estimated total cleanup costs as an expense. This expense allocation must be done in a systematic and rational manner based on the use or physical capacity of the associated PP&E, whenever possible. If physical capacity is not applicable or estimable, the estimated useful life of the associated PP&E may serve as the basis for systematic and rational recognition of expenses and accumulation of the liability. Recognition of the expense and accumulation of the liability shall begin on the date that the PP&E is placed into service, continue in each period that operation continues, and be completed when the PP&E ceases operation.	SFFAS-6, Jun 08, Para 97 and 98	DoDFMR Vol 4, Apr 08, Ch 13,130202.D.2 and 130204.E	Develop or Collect Environmental Liability Documentation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_3
Deferred Maintenance Costs and Cleanup costs	03.06.04			The system should allow estimated environmental liabilities to be reduced by the expensed amounts that are paid to reflect the total remaining cleanup costs less any unrecognized portions of a systematically recognized cost estimate. Further, the DoD Component should be able to distinguish between the current and non-current portions of the liability estimate.	SFFAS-6, Jun 08, Para 100	DoDFMR Vol 4, Apr 08, Ch 13,130204.D	Develop or Collect Environmental Liability Documentation Manage Liabilities Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_4

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.05			The property system must recognize the estimated environmental liabilities associated with cleanup cost for Stewardship PP&E in the period that the asset is placed into service.	SFFAS-6, Jun 08, Para 101	DoDFMR Vol 4, Apr 08, Ch 13,130202.D.3	Develop or Collect Environmental Liability Documentation Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_5
Deferred Maintenance Costs and Cleanup costs	03.06.06			The property system must record the cumulative effect of changes in cost estimates by recognizing an expense in the current accounting period and adjusting the corresponding liability. Additionally, the related cleanup cost for the current period shall be expensed and accrued as an environmental liability.	SFFAS-6, Jun 08, Para 102	DoDFMR Vol 4, Apr 08, Ch 13,130202.G.1	Manage Liabilities Post to General Ledger Provide Information for Environmental Liability Form and Content	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_6

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.11			For stewardship PP&E that are in service at the effective date of SFFAS-6 (beginning after September 30, 1997), the system must recognize a liability for cleanup costs and an adjustment must be made to the Net Position of the entity. The amount of the adjustment shall be shown as a "prior period adjustment" in any statement of changes in net position that may be required. No amounts should be recognized as expense in the period of implementation. The amounts involved should be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted.	SFFAS-6, Jun 08, Para 105-106	DoDFMR Vol 4, Apr 08, Ch 13,130202.D	Perform Financial Reporting Post to General Ledger Provide Information for Environmental Liability Form and Content	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_11
Deferred Maintenance Costs and Cleanup costs	03.06.12			The system shall allow an entity to record an offsetting charge, for any General PP&E Cleanup Cost liability recognized upon implementation, to its' Statement of Changes in Net Position.	SFFAS-6, Jun 08, Para 105		Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_12
Deferred Maintenance Costs and Cleanup costs	03.06.13			An entity must show, as a prior period adjustment in its Statement of Changes in Net Position, the amount of the liability due to implementing the cleanup costs standard in SFFAS-6. The amounts involved shall be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted. The system shall not recognize any amount as an expense in the period of implementation.	SFFAS-6, Jun 08, Para 105	DoDFMR Vol 4, Apr 08, Ch 13,130202.G.3	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Deferred_Maintenance_And_Cleanup_Costs_13
Deferred Maintenance Costs and Cleanup costs	03.06.15	Y		The property management system may provide the capability to forecast or schedule maintenance requirements for future periods.	JFMIP SR-00-4, Oct 00 Pg 19		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_14

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.17			The property management system must capture management's estimate of deferred maintenance. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 17		Maintain Asset Information Perform Installations Support	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_16
Deferred Maintenance Costs and Cleanup costs	03.06.18			The property management system must capture management's assessment of property condition. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 18		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_17
Deferred Maintenance Costs and Cleanup costs	**03.06.19**		**D**	**This requirement has been deleted (duplicate of 03.01.48) -** The property management system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202.	JFMIP SR-00-4, Oct 00 Pg 18				Deferred_Maintenance_And_Cleanup_Costs_18
Deferred Maintenance Costs and Cleanup costs	03.06.20			The property management system must capture the total estimated clean-up cost when the item is placed in service if the PP&E meets the criteria established in paragraph 88 of SFFAS No. 6. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 18		Develop or Collect Environmental Liability Documentation Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_19

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.21			The property management system must capture environmental liabilities associated with PP&E when an event has occurred and the liability is probable and estimable. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, Oct 00 Pg 18		Develop or Collect Environmental Liability Documentation Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_20
Deferred Maintenance Costs and Cleanup costs	03.06.22			The property management system must calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance for general PP&E.	JFMIP SR-00-4, Oct 00 Pg 18		Develop or Collect Environmental Liability Documentation Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deferred_Maintenance_And_Cleanup_Costs_21

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deferred Maintenance Costs and Cleanup costs	03.06.23			The property system must estimate environmental liability and should include all cleanup, closure, and/or disposal costs. Such cost estimates are calculated on a current cost basis and are based on a current plan, existing laws, and technology. Overhead management costs for environmental sites and equipment that cannot be attributed to specific sites and equipment should be added to environmental liability at a summary level. Environmental liability estimates should include the following cost elements, as applicable: 1. Compensation and benefits of government personnel expected to devote significant time directly to a disposal effort to include security and surveillance. 2. Efforts to tear down, remove, and dispose of the item(s) to include transportation, demilitarization, and dismantlement. 3. Planning and design efforts to include contract advertisement and document reproduction. 4. Landscaping costs to replace landscaping elements damaged or destroyed by remediation efforts. 5. Permits, licenses, and approval to include State Historic Preservation Officer concurrence and documentation. Also i		DoDFMR Vol 4, Apr 08, Ch 13,130204.C	Develop or Collect Environmental Liability Documentation	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_22
Deferred Maintenance Costs and Cleanup costs	03.06.24			The property system shall maintain records of environmental sites records and equipment that contribute to DoD environmental liabilities and reconcile them with PP&E records at least annually.		DoDFMR Vol 4, Apr 08, Ch 13,130204.F	Develop or Collect Environmental Liability Documentation	Environmental Liabilities	Deferred_Maintenance_And_Cleanup_Costs_23
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.10			The property system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred.		DoDFMR Vol 4, Jun 09, Ch 6,060301.C	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_1

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.11			The property system must recognize the cost of acquiring, improving, reconstructing, or renovating Heritage Assets, other than Multi-Use Heritage Assets, as a cost on the Statement of Net Cost for the period in which the cost is incurred. The cost shall include all costs incurred to bring the asset to its current condition and location.		DoDFMR Vol 4, Jun 09, Ch 6,060303.A.1	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_2
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.12			Except for assets classified as Multi-Use Heritage Assets, the property system must not recognize amounts for Heritage Assets acquired through donation or devise (a will or clause of a will disposing of property) in the cost of Heritage Assets.	SFFAS-29, Jun 08, Para 20	DoDFMR Vol 4, Jun 09, Ch 6,060303.A.2	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_3

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.13			The property system must capitalize the costs of acquisition, improvement, or reconstruction of Multi-Use Heritage Assets as General PP&E and depreciated if the costs equal or exceed DoD capitalization threshold.	SFFAS-29, Jun 08, Para 22	DoDFMR Vol 4, Jun 09, Ch 6,060303.B.1	Maintain Asset Information Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_4
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.14			The property system must recognize assets classified as Multi-Use Heritage Assets and acquired through donation or devise as General PP&E at the fair value of the assets at the time received and the amount shall also be recognized as non-exchange revenues on the Statement of Financing.	SFFAS-29, Jun 08, Para 23	DoDFMR Vol 4, Jun 09, Ch 6,060303.B.2	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stewardship_PPE_5
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.15			For transfers of Heritage Assets, except for Multi-Use Heritage Assets, from one component to another, the property system shall not affect the net cost of operations or net position of either component. In some cases, assets included in General PP&E may be transferred to a component for use as Heritage Assets. In this instance, the transferring component should recognize a transfer-out of capitalized assets.		DoDFMR Vol 4, Jun 09, Ch 6,060303.A.3			

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Stewardship Property, Plant and Equipment (Including Federal Mission PP&E)	03.07.16			The property system must recognize transfers of Multi-Use Heritage Assets from one Federal entity to another as transfers of capitalized assets. The receiving entity shall recognize a transfer-in as an additional financing source and the transferring entity shall recognize a transfer-out. The value recorded should be the transferring entity's book value of the Multi-Use Heritage Asset. If the receiving entity is not provided the book value, the Multi-Use Heritage Asset shall be recorded at its estimated fair value.|	SFFAS-29, Jun 08, Para 24	DoDFMR Vol 4, Jun 09, Ch 6,060303.B.3			
Reporting	03.08.01			The property system should allow an entity to disclose the capitalization threshold(s) in its financial statements.	SFFAS-6, Jun 08, Para 13		Perform Asset Valuation Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_1
Reporting	03.08.03			The system shall allow an entity to disclose, in its financial statements, the following information for each major asset class of G-PP&E: A. Depreciation/Amortization Method. B. Service Life. C. Acquisition Value. D. Accumulated Depreciation/Amortization. E. Net Book Value. F. General PP&E in the Possession of Contractors. G. Other Information. Disclose in the narrative sections of this note other relevant information for General PP&E line item on the reporting entity's Balance Sheet (i.e. adjustments, general disclosures, and information regarding heritage assets and stewardship land).	SFFAS-6, Jun 08, Para 45; SFFAS-35, Oct 09, Para 12, Pg 8	DoDFMR Vol 6B, Sep 08, Ch 10,101202	Maintain Asset Information Perform Asset Valuation Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_2

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.04			The system shall allow a reporting entity to: • Disclose, in it's Statement of Net Cost, the full costs of each program's output which consists of both direct and indirect costs of the output and the costs of identifiable supporting services provided by other segments within the reporting entity and by other reporting entities. • Accumulate and assign costs in accordance with the costing methodology in SFFAS No. 4. • Disclose in note 18, the costs for those items which are included with the reporting entities that receive the funding, separately from other non-production costs, if incurred. • Report costs related to the production of outputs separately from costs that are not related to the production of outputs; • Report the cost of stewardship PP&E separately from other non-production costs.		DoDFMR Vol 6B, May 09, Ch 5,050302.A	Maintain Asset Information Perform Asset Valuation Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_3
Reporting	03.08.09			With the exception of multi-use heritage assets, the system should disclose the cost of acquisition, improvement, reconstruction, or renovation of heritage assets on the statement of net cost for the period in which the cost is incurred. The cost should include all costs incurred during the period to bring the item to its current condition. In the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as "Cost of Heritage Assets" in the footnotes.	SFFAS-29, Jun 08, Para 19-20	DoDFMR Vol 4, Jun 09, Ch 6,060303.A.1	Perform Asset Valuation Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_4
Reporting	03.08.10			The system shall record the cost of heritage assets transferred from another Federal entity based upon the book value of the asset recorded on the transferring entity's books. If the receiving entity does not know the book value, the fair value should be disclosed in notes to the Statement of Net Cost. If fair value is not estimable, information related to the type and quantity of assets transferred should be disclosed.	SFFAS-29, Jun 08, Para 24	DoDFMR Vol 6B, Sep 08, Ch 10,102004.A	Perform Asset Valuation Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_5

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.16			The system should allow an entity to recognize the cost of acquisition of stewardship land on the statement of net cost for the period in which the cost is incurred. The cost should include all costs to prepare stewardship land for its intended use (e.g., razing a building). The system should allow entities with stewardship land to reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.	SFFAS-29, Jun 08, Para 37 and 40	DoDFMR Vol 4, Jun 09, Ch 6,060306 and 060307	Perform Asset Valuation Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_7
Reporting	03.08.17			The system shall recognize that the transfers of stewardship land, from one Federal entity to another, does not affect the net cost of operations or net position of either entity. The cost of acquiring stewardship land and any costs to prepare stewardship land for its intended use, shall be recognized as a cost in the Statement of Net Cost in the period when it is incurred. These costs shall be disclosed in the notes. In some cases, land included in general PP&E may be transferred to an entity for use as stewardship land and in this instance the transferring entity should recognize a transfer-out of capitalized assets.	SFFAS-29, Jun 08, Para 39	DoDFMR Vol 6B, Sep 08, Ch 10,100204; DoDFMR Vol 4, Jun 09, Ch 6,060306.E	Perform Asset Valuation Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_8

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.18			If the cost of heritage assets and stewardship land transferred from other federal entities is not known, then the system must allow the receiving entity to disclose their fair value in the Statement of Net Cost.		DoDFMR Vol 6B, Sep 08, Ch 10,100204.A	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_9
Reporting	03.08.19			The system shall not recognize cost of Stewardship land acquired through donation or devise, but the fair value of the property must be disclosed. If the fair value is not known or reasonably estimable, information related to the type and quantity of assets received shall be disclosed.	SFFAS-29, Jun 08, Para 38	DoDFMR Vol 6B, Sep 08, Ch 10,100204.A	Perform Asset Valuation Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_10
Reporting	03.08.23			An entity that reports amounts for deferred maintenance may measure the amounts using condition assessment surveys or lifecycle forecasts. The method used to determine the estimated amounts of deferred maintenance must be reported in the narrative statement to the Required Supplementary Information Deferred Maintenance Report in DoD Component financial statements.	SFFAS-14, Jun 08, Para 80; SFFAS-6, Jun 08, Para 80;	DoDFMR Vol 4, Jun 09, Ch 6,060108.C	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_11

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.24			At a minimum, Deferred maintenance shall be presented in the financial statements as required supplementary information for all General PP&E, heritage assets, and stewardship land. The following shall be included: |• the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred and|• the method of measuring deferred maintenance for each major class of PP&E.	SFFAS-6, Jun 08, Para 83; SFFAS-14, Jun 08, Para 83	DoDFMR Vol 6B, Sep 08, Ch 12,120301.A-B; DoDFMR Vol 4, Jun 09, Ch 6, 060108.C	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_12
Reporting	03.08.25			If an entity uses the condition assessment survey method of measuring deferred maintenance, the following should be presented for each major class of PP&E: • description of requirements or standards for acceptable operating condition, • any changes in the condition requirements or standards, and • asset condition and a range or a point estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. Examples of condition information include, but are not limited to averages of standardized condition rating codes, percentage of assets above, at or acceptable-condition, or narrative information.	SFFAS-6, Jun 08, Para 83; SFFAS-14, Jun 08, Para 83	DoDFMR Vol 4, Jun 09, Ch 6,060108.D; DoDFMR Vol 6B, Sep 08, Ch 12,120303.C	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_13
Reporting	03.08.26			If an entity uses the total life-cycle method of measuring deferred maintenance, the following should be presented for each major class of PP&E: • The original date of the maintenance forecast and an explanation for any changes to the forecast, • Prior year balance of the cumulative deferred maintenance amount, • The dollar amount of the maintenance requirement estimated for the reporting period, • The dollar amount of maintenance actually performed during the period, • The difference between the forecast and actual maintenance, • Any adjustments to the scheduled amounts deemed necessary, and • The ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance.	SFFAS-6, Jun 08, Para 83; SFFAS-14, Jun 08, Para 83	DoDFMR Vol 6B, Sep 08, Ch 12,120301.B	Maintain Asset Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_14
Reporting	03.08.27			If an entity elects to report critical and non-critical amounts of deferred maintenance for PP&E, the information shall include management's definition of these categories.	SFFAS-6, Jun 08, Para 84; SFFAS-14, Jun 08, Para 84		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_15

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.28			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the sources (laws and regulations) for cleanup, closure, and/or disposal requirements.	SFFAS-6, Jun 08, Para 107	DoDFMR Vol 4, Apr 08, Ch 13,130203.A.1	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_16
Reporting	03.08.29			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the method for assigning estimated total cleanup, closure, and/or disposal costs to current operating periods.	SFFAS-6, Jun 08, Para 108	DoDFMR Vol 4, Apr 08, Ch 13,130203.A.2.	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_17
Reporting	03.08.30			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the unrecognized amounts of environmental liabilities for assets that require the systematic recognition of the total estimated cleanup, closure, and/or disposal costs. The DoD Component should recognize the portion of the total cost that is attributed to the useful life of the asset that has expired since the asset was placed in service. The balance or the total estimated cleanup, closure, and/or disposal cost is the unrecognized cost of the liability.	SFFAS-6, Jun 08, Para 109	DoDFMR Vol 4, Apr 08, Ch 13,130203.A.3	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_18
Reporting	03.08.31			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, any material changes in total estimated cleanup, closure, and/or disposal costs due to changes in laws, technology, or plans.	SFFAS-6, Jun 08, Para 110	DoDFMR Vol 4, Apr 08, Ch 13,130203.A.4.	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_19
Reporting	03.08.32			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the portion of the changes in estimated costs due to changes in laws and technology, or plans; and those changes related to prior periods.	SFFAS-6, Jun 08, Para 110	DoDFMR Vol 4, Apr 08, Ch 13,130203.A.5.	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_20

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.33			To support Environmental Liability Disclosures, an entity must disclose each reporting period, within the financial statement note for environmental liabilities, the nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, plans, or applicable laws and regulations.	SFFAS-6, Jun 08, Para 111	DoDFMR Vol 4, Apr 08, Ch 13,130203.A.6	Perform Financial Reporting Provide Information for Environmental Liability Form and Content	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	PPE_Reporting_21
Reporting	03.08.34			Due to significant accounting and reporting changes approved by the FASAB regarding military equipment, Required Supplementary Stewardship Information (RSSI) reporting of military equipment has been terminated. Also, the term "ND PP&E" and its definition has been rescinded and all assets previously considered to be ND PP&E should be classified as general PP&E and, the provisions for general PP&E and associated cleanup costs for general PP&E contained in SFFAS No. 6, as amended, are to be applied.	SFFAS-23, Jun 08, Para 3-6		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_22
Reporting	03.08.45			The property system must recognize investments in Nonfederal Physical Property as expenses incurred by the Department for the purchase, construction, or major renovation of physical property owned by state and local governments, including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. In addition, RSSI reporting of nonfederal physical property shall include federally-owned physical property transferred to state and local governments. For financial investment in Research, Development and Testing (RDT&E), the amounts reported should be measured on the same basis of accounting as used for financial statement purposes, including appropriate accrual adjustments, general and administrative overhead, and a share of the cost of facilities and must recognized and reported as expenses in arriving at the net cost of operations.	SFFAS-8, Jun 08, Para 84 and 97	DoDFMR Vol 6B, Sep 08, Ch 11,110301; DoDFMR Vol 6B, Sep 08, Ch 11,110203.B	Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_23

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.46			To support and record Investment in Non-Federal Physical Property, cash grants related to Nonfederal Physical Property programs must be recognized and reported as expenses in arriving at the net cost of operations and are not to be included in the Investment in Non-Federal Physical Property (INPP) report.	SFFAS-8, Jun 08, Para 85		Perform Asset Valuation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	PPE_Reporting_24
Reporting	03.08.51			The property management system must produce reports in accordance with user defined criteria. Such reports may:|• Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time.|• Allow a user to access both summary data and more detailed data.	JFMIP SR-00-4, Oct 00 Pg 12		Maintain Asset Information	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	PPE_Reporting_25
Reporting	03.08.53			The property system must disclose, each reporting period, within the financial statement note for environmental liabilities the estimated cleanup, closure and/or disposal cost estimates associated with General PP&E.		DoDFMR Vol 4, Apr 08, Ch 13,130203.A			
Reporting	03.08.54			Entities with heritage assets should reference a note on the balance sheet that discloses information about heritage assets, but no asset dollar amount should be shown.	SFFAS-29, Jun 08, Para 25 and 28				
Reporting	03.08.55			The U.S. Government-wide financial statement should disclose that multi-use heritage assets are recognized and presented with general PP&E in the basic financial statements and that additional information for the multi-use heritage assets is included with the heritage assets information.	SFFAS-29, Jun 08, Para 29				
Reporting	03.08.56			The U.S. Government-wide financial statement should reference a note on the balance sheet that discloses information about stewardship land, but no asset dollar amount should be shown.	SFFAS-29, Jun 08, Para 42				

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	03.08.57			The property system should accommodate the following financial statement disclosures for Internal Use Software: 1. The cost, accumulated depreciation, and net book value. 2. The estimated useful life. 3. The method of depreciation (straight-line).		DoDFMR Vol 4, Jun 09, Ch 6,060209.K			
Acquisition of Internal IT Software	03.09.01			Make a determination that the acquisition supports core, priority functions of the Department.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #1			
Acquisition of Internal IT Software	03.09.02			Establish outcome-based performance measures linked to strategic goals.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #2			
Acquisition of Internal IT Software	03.09.03			Redesign the processes that the system supports to reduce costs, improve effectiveness and maximize the use of COTS technology.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #3			
Acquisition of Internal IT Software	03.09.04			Determine that no Private Sector or Government source can better support the function.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #4			
Acquisition of Internal IT Software	03.09.05			Conduct an analysis of alternatives.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #5			
Acquisition of Internal IT Software	03.09.06			Conduct an economic analysis that includes a calculation of the return on investment; or for non-AIS programs, conduct a Life-Cycle Cost Estimate (LCCE).		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #6			
Acquisition of Internal IT Software	03.09.07			Develop clearly established measures and accountability for program progress.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #7			
Acquisition of Internal IT Software	03.09.08			Ensure that the acquisition is consistent with the Global Information Grid policies and architecture, to include relevant standards.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #8			
Acquisition of Internal IT Software	03.09.09			Ensure that the program has an information assurance strategy that is consistent with DoD policies, standards and architectures, to include relevant standards.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #10			
Acquisition of Internal IT Software	03.09.10			Ensure, to the maximum extent practicable, (1) modular contracting has been used, and (2) the program is being implemented in phased, successive increments, each of which meets part of the mission need and delivers measurable benefit, independent of future increments.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #11			
Acquisition of Internal IT Software	03.09.11			Register Mission-Critical and Mission-Essential systems with the DoD CIO.		DoDI 5000.02, Dec 08, Pg 48, Tbl 8, Item #11			

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.12			For all programs that acquire information technology (IT), including a National Security System (NSS), at any acquisition category (ACAT) level, the Milestone Decision Authority (MDA) shall not initiate a program or an increment of a program, or approve entry into any phase of the acquisition process; and the DoD Component shall not award a contract until: (1) The sponsoring DoD Component or Program Manager (PM) has satisfied the requirements of Title 40/Clinger-Cohen Act (CCA); (2) The DoD Component Chief Information Officer (CIO), or designee, confirms Title 40/CCA compliance; and (3) For Major Defense Acquisition Programs (MDAPs) and Major Automated Information System (MAIS) programs only, the DoD CIO also confirms Title 40/CCA compliance.		DoDI 5000.02, Dec 08, Pg 47			
Acquisition of Internal IT Software	03.09.13			The Title 40/CCA requirements identified in Table 8 DoDI 5000.02 shall be satisfied to the maximum extent practicable through documentation developed under the JCIDS and the Defense Acquisition System. The DoD Component Requirements Authority, in conjunction with the Acquisition Community, is accountable for actions 1-5 in Table 8; the PM is accountable for actions 6-11. The PM shall prepare a table similar to Table 8 to indicate which documents (including page and paragraph) correspond to the Title 40/CCA requirements. CIOs shall use the documents cited in the table prepared by the PM to assess and confirm Title 40/CCA compliance.		DoDI 5000.02, Dec 08, Pg 47	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.14			The OIPT shall resolve issues related to compliance for MAIS programs and MDAPs. The Investment Review Board (IRB) shall resolve issues related to compliance for MAIS and MDAP defense business systems. Defense Acquisition Guidebook (http://akss.dau.mil/dag/) has more information supporting Title 40/CCA compliance.		DoDI 5000.02, Dec 08, Pg 47	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.15			Before providing Milestone A approval for an IT business system, the MDA shall determine that the system will achieve IOC within five years (section 811 of P.L. 109-364). This MDA determination is not required for NSS, but is required for AIS defense business systems, including those that are also MAIS or MDAP.		DoDI 5000.02, Dec 08, Pg 47	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.16			DEFENSE BUSINESS SYSTEMS MANAGEMENT COMMITTEE (DBSMC) CERTIFICATION APPROVAL. For defense business system acquisition programs that have modernization funding exceeding $1,000,000, the MDA shall not grant any milestone or full-rate production approval or their equivalent, and the authority to obligate funding shall not be granted until the certification under paragraph (a) of section 2222 of 10 USC has been approved by the DBSMC.		DoDI 5000.02, Dec 08, Pg 47	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.17			IRB (Investment Review Board) Defense business system acquisition review: An IRB shall facilitate program communications and issue resolution, and shall support the MDA (Milestone Decision Authorities) for ACAT (Acquistion Category) IAM (Information Assurance Manager) business systems.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 74	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.18			Enterprise Risk Assessment Methodology (ERAM): An independent risk assessment shall be performed prior to all milestone decisions for each ACAT IAM business system. These assessments are known as ERAM assessments. The ERAM findings shall be provided to the IRB and the MDA prior to all milestone decisions. Additional ERAMs can be requested by the cognizant IRB or the MDA. For programs below the MAIS threshold, the responsible MDA and the PM shall consider a similar independent risk assessment.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 74	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.19			The CAE (Component Acquisition Executive) shall provide the cognizant IRB with a written statement that the program is compliant with applicable statute and regulation (e.g., the requirements in Enclosure 4 of DoDI 5000.02, Dec. 8, 2008), describe any issues applicable to the milestone decision, and recommend approval of the milestone by the MDA.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 74	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.20			Prepare business system certification request. The PM shall describe the program and update the DoD global business system inventory regarding the specific certification request. The PM shall complete an economic viability review and prepare other plans or analyses as required by the DoD Component Pre-Certification Authority (PCA) or the responsible IRB.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 75	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.21			Validate business system certification request. Each DoD Component shall designate a PCA (typically within its CIO organization) with portfolio responsibility for the organization. The PCA shall serve as the primary authority within the DoD Component responsible for review and validation of business systems certification requests, and shall identify the programs requiring IRB Certification and DBSMC approval. The PCA shall be responsible for validation of all information submitted by the PM. The PCA shall maintain a readily available library of supporting documentation for all defense business system programs. The PCA shall transmit the validated defense business system certification request to the responsible IRB for certification.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 75	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.22			Certify business system certification request. The responsible IRB advises the IRB Chair on matters related to defense business system certification requests. The IRB Chair shall determine whether each request: 1. is in compliance with the enterprise architecture; or is necessary to achieve a critical national security capability or address a critical requirement in an area such as safety or security; or is necessary to prevent a significant adverse effect on a project that is needed to achieve an essential capability, taking into consideration the alternative solutions for preventing such adverse effect. If the IRB Chair determines that the certification request satisfies one or more of the above criteria, the Chair shall recommend that the appropriate Approval Authority sign a certification memorandum and request DBSMC approval. The Approval Authorities (also referred to as Certification Authorities) are the USD(AT&L) for any defense business system of which the primary purpose is to support acquisition, logistics, or installations and environment activities; USD(C) for any defense business system of which		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 75-76	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

PROPERTY, PLANT, AND EQUIPMENT REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquisition of Internal IT Software	03.09.23			Approve business system certification request. The DBSMC Chair is the final approval authority for all defense business system certification requests. The Chair shall document decisions in an official memorandum to affected PMs through the DoD Component PCAs. DBSMC Chair approval shall occur before the first milestone review of an acquisition program or technology project. The PM shall include a copy of the DBSMC-approved DoD Certification Authority Memorandum with the documentation provided to the MDA. A DBSMC certification approval does not constitute authority to execute an acquisition program. Consistent with those documents, only the appropriate MDA can approve the acquisition strategy, technology readiness, milestones, and other aspects of a formal acquisition program. The statutory and regulatory requirements specified in this document, and applicable to business systems, shall be followed.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 76	Define Program Develop Program	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Acquisition of Internal IT Software	03.09.24			ANNUAL REVIEW of business system certification. Following DBSMC approval, the IRB Chair shall review the program annually. If the IRB Chair determines that the system has failed to comply with previously imposed conditions, or that risks to the system are not acceptable, the Chair may recommend decertification to the DBSMC through the DoD Certification Authority.		DoDI 5000.02, Enclosure 11.3.b, Dec 08, Pg 76		Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

ACRONYMS

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 4 – Inventory, Supplies, and Materials		
Req. ID	**Change Type**	**Reason for Change**
04.01.007	**C**	**Changed – Secondary Authoritative Source Reference Added**
04.07.001	**D**	**Deleted – Duplicate of Blue Book ID 04.26.005**
04.07.002	**C**	**Changed - Verbiage Updated per Authoritative Source: To more accurately reflect the authoritative source text, in this case SFFAS 3, Para 38, under "Operating Materials and Supplies", Chapter 7 of the Blue Book Volume 4, "Inventory, Supplies and Materials"**
04.07.007	**C**	**Changed – Secondary Authoritative Source Reference Added**
04.08.008	**D**	**Deleted - Not a System Requirement**
04.22.003	**D**	**Deleted – Duplicate of Blue Book ID 04.07.007**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 4, Inventory, Supplies, and Materials

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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INVENTORY, SUPPLIES AND MATERIALS INTRODUCTION

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

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

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

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

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

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

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

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

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.001			The system must categorize inventory as: (A) available and purchased for resale; (B) held for repair; (C) excess, obsolete, and unserviceable; (D) raw materials; and (E) work in process		DoDFMR Vol 6B, Sep 08, Ch 10, 101103; DoDFMR Vol 6B, May 09, Ch 4, 040303.E	Identify and Reserve Supply Chain Resources Manage General Ledger Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_1
Inventory Recognition and Valuation	04.01.002			To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the Core system must recognize Inventory, Supplies and Materials when title passes from vendor to the purchasing activity or when the product is delivered to the purchasing entity, whichever is earlier	SFFAS-3, Jun 08, Para 19; JFMIP-SR-03-02, Aug 03 Pg 42	DoDFMR Vol 4, May 09, Ch 4,040302	Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_2
Inventory Recognition and Valuation	04.01.003			To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the core system, upon sale (when the title passes or the goods are delivered) or upon use in the provision of a service, must recognize the related expense and the cost of those goods shall be removed from inventory	SFFAS-3, Jun 08, Para 19; JFMIP-SR-03-02, Aug 03 Pg 42		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.004			The system shall maintain separate accounts to identify transactions that result in inventory gains, losses and adjustments.		DoDFMR Vol. 4, May 09, Ch 4,040307	Generate General Ledger Transactions Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_4
Inventory Recognition and Valuation	04.01.005			The system must value inventory using the moving average cost (MAC) or other OUSD(C) Accounting Policy approved method.		DoDFMR Vol 6B, Sep 08, Ch 10,101103 (Note 9); 101104.B	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Recognition_And_Valuation_5
Inventory Recognition and Valuation	04.01.006			When using historical cost, the system must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location.	SFFAS-3, Jun 08, Para 21, 43; JFMIP-SR-03-02, Aug 03, Pg 81, 93		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Recognition_And_Valuation_6
Inventory Recognition and Valuation	**04.01.007**		**C**	The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	SFFAS-3, Jun 08, Para 21, 43**, 53**; JFMIP-SR-03-02, Aug 03, Pg 81, 93	**DoDFMR Vol 4, May 09, Ch 4, 040603**	**Post to General Ledger** **Update Asset Record**	**Acquire-to-Retire** **Budget-to-Report** **Concept-to-Product** **Deployment-to-Redeployment/Retrograde** **Environmental Liabilities** **Hire-to-Retire** **Market-to-Prospect** **Order-to-Cash** **Plan-to-Stock -- Inventory Management** **Procure-to-Pay** **Prospect-to-Order** **Service Request-to-Resolution** **Service-to-Satisfaction**	Inventory_Recognition_And_Valuation_7
Inventory Recognition and Valuation	04.01.008			When using Historical cost, the system must value donated inventory at its fair value at the time of donation.	SFFAS-3, Jun 08, Para 21, 43; JFMIP-SR-03-02, Aug 03, Pg 93		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_8

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.009			The system must value inventory acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	SFFAS-3, Jun 08, Para 21, 43; JFMIP-SR-03-02, Aug 03, Pg 93		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_9
Inventory Recognition and Valuation	04.01.010			The system must apply the moving average cost (MAC) flow assumptions or other OUSD(C) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold.		DoDFMR Vol 6B, Sep 08, Ch 10, 101103, 101106.A			
Inventory Recognition and Valuation	04.01.015			The system must record Excess, Obsolete, and Unserviceable inventories at Net Realizable Value (NRV).		DoDFMR Vol 6B, Sep 08, Ch 10, 101103, 101104	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_10
Inventory Recognition and Valuation	04.01.017			The system must value excess, obsolete, and unserviceable Operating materials and Supplies at expected net realizable value.	SFFAS-3, Jun 08, Para 47-48; JFMIP-SR-03-02, Aug 03, Pg 94	DoDFMR Vol 4, May 09, Ch 4, 040202.C; DoDFMR Vol 6B, Sep 08, Ch 10, 101105			
Inventory Recognition and Valuation	04.01.018			The system must be able to account for inventory held for repair in one of two ways: 1. Latest Acquisition Cost, adjusted for holding gains and losses (LAC) 2. Moving Average Cost (MAC)		DoDFMR Vol 6B, Sep 08, Ch 10, 101103			

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.019			The system must use the Defense Reutilization and Marketing Service (DRMS) developed factor for estimating net realizable value for the annual Department of Defense, "Supply Systems Inventory Report."		DoDFMRVol4, May 09, Ch4, 040102.O	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Operating Materials and Supplies	**04.07.001**		**D**	**This requirement has been deleted (duplicate of 04.26.05)** - The system must categorize operating materials and supplies as: 1. Held for use, 2. Excess, obsolete, and unserviceable 3. Held for repair.		DoDFMR Vol 6B, Sep 08, Ch 10, 101106	Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_1
Operating Materials and Supplies	**04.07.002**		**C**	The system **shall** apply the consumption method of accounting **for the recognition of** expenses for operating materials and supplies. Operating materials and supplies shall be **recognized** and reported as assets when produced or purchased. **"Purchased" is defined as when title passes to the purchasing entity. If the contract between the buyer and the seller is silent regarding passage of title, title is assumed to pass upon delivery of the goods. Delivery or constructive delivery shall be based on the terms of the contract regarding shipping and/or delivery.**	SFFAS-3, Jun 08, Para 38		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_2

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Operating Materials and Supplies	04.07.003			The system must remove the cost of goods from operating materials and supplies and report them as an operating expense in the period they are issued to an end user for consumption in normal operations.	SFFAS-3, Jun 08, Para 39	DoDFMR Vol 4, May 09, Ch 4, 040201.A	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_3
Operating Materials and Supplies	04.07.004			The system must provide for the election of the Purchase Method of accounting for operating materials and supplies to be expensed when purchased, to be applied if: • operating materials and supplies are not significant amounts, • they are in the hands of the end user for use in normal operations, or • it is not cost-beneficial to apply the consumption method of accounting		DoDFMR Vol 4, May 09, Ch 4, 040201.B	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_4
Operating Materials and Supplies	04.07.005			The system shall value operating materials and supplies on the basis of historical cost.	SFFAS-3, Jun 08, Para 42	DoDFMR Vol 4, May 09, Ch 4, 040202.A	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Operating_Materials_And_Supplies_5
Operating Materials and Supplies	04.07.006			The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	SFFAS-3, Jun 08, Para 43; JFMIP-SR-03-02, Aug 03, Pg 93	DoDFMR Vol 4, May 09, Ch 4, 040202.A	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_6

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Operating Materials and Supplies	04.07.007		**C**	The system must value donated operating materials and supplies at their fair market value at the time of donation.	SFFAS-3, Jun 08, Para 43; JFMIP-SR-03-02, Aug 03, Pg 43	**DoDFMR Vol 4, May 09, Ch 4, 040202.A**	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_7
Operating Materials and Supplies	04.07.008			The system shall value operating materials and supplies acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	SFFAS-3, Jun 08, Para 43; JFMIP-SR-03-02, Aug 03, Pg 93		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_8
Operating Materials and Supplies	04.07.009			The system shall apply the first-in, first-out (FIFO); weighted average; or moving average cost flow assumptions methods in arriving at the historical cost of ending operating materials and supplies and cost of goods consumed.	SFFAS-3, Jun 08, Para 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Operating_Materials_And_Supplies_9
Operating Materials and Supplies	04.07.013			The system must record as a loss (or gain) the difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete, or unserviceable and their estimated net realizable value; and either reported separately or disclosed.	SFFAS-3, Jun 08, Para 48	DoDFMR Vol 4, May 09, Ch 4, 040202.C	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_11

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Operating Materials and Supplies	04.07.014			The system must record any subsequent adjustments to the estimated net realizable value of excess, obsolete, and unserviceable operating materials and supplies upon disposal as a loss (or gain).	SFFAS-3, Jun 08, Para 48	DoDFMR Vol 4, May 09, Ch 4, 040202.C	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_12
Stockpile Materials	04.08.001			The system must apply the consumption method of accounting for the recognition of expense for stockpile materials. These materials are recorded as assets and reported when produced or purchased.	SFFAS-3, Jun 08, Para 52	DoDFMR Vol 4, May 09, Ch 4, 040602	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_1
Stockpile Materials	04.08.002			The system must remove the cost of stockpile materials from stockpile materials and report it as an operating expense when issued for use or sale.	SFFAS-3, Jun 08, Para 52	DoDFMR Vol 4, May 09, Ch 4, 040602	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_2
Stockpile Materials	04.08.003			The system must value stockpile materials on the basis of historical cost.		DoDFMR Vol 4, May 09, Ch 4, 040603	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Stockpile Materials	04.08.006			The system must charge any abnormal stockpile material costs, such as excessive handling or rework costs, to operations of the period.	SFFAS-3, Jun 08, Para 53; JFMIP-SR-03-02, Aug 03, Pg 93	DoDFMR Vol 4, May 09, Ch 4, 040603	Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_4
Stockpile Materials	**04.08.008**		**D**	**This requirement has been deleted (Authoritative Source Deleted)**. The system must reduce the carrying amount of materials to the expected net realizable value for those materials that have suffered either: • a permanent decline in value to an amount less than their cost, or • damage or decay. The decline in value shall be recorded as a loss or an expense in the period in which it occurs.	SFFAS-3, Jun 08, Para 54		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_5
Stockpile Materials	04.08.009			When stockpile materials are authorized for sale, the system must disclose those materials as stockpile materials held for sale.	SFFAS-3, Jun 08, Para 55		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_6
Stockpile Materials	04.08.010			The system must value the stockpile materials held for sale using the same basis used before they were authorized for sale.	SFFAS-3, Jun 08, Para 55	DoDFMR Vol 4, May 09, Ch 4, 040604.B	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_7

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Stockpile Materials	04.08.011			The system must disclose in its financial statements any difference between the carrying amounts of the stockpile materials held for sale and their estimated selling price.	SFFAS-3, Jun 08, Para 55		Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_8
Stockpile Materials	04.08.012			When stockpile materials are sold, the system must remove the cost of stockpile materials from the stockpile materials account and report it as cost of goods sold. Any gain (or loss) upon disposal shall be recorded as a gain (or loss) at that time.	SFFAS-3, Jun 08, Para 55		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_9
Reporting	04.09.001			The system must allow an entity to disclose in its financial statements the general composition of inventory.	SFFAS-3, Jun 08, Para 35	DoDFMR Vol 6B, Sep 08, Ch 10, 101104.J	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_1
Reporting	04.09.002			The system must allow an entity to disclose in its financial statements the basis for determining inventory values, including the valuation method and any cost flow assumptions.	SFFAS-3, Jun 08, Para 35		Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_2
Reporting	04.09.003			The system must allow an entity to disclose in its financial statements changes from the prior year's accounting methods, if any.	SFFAS-3, Jun 08, Para 35	DoDFMR Vol 6B, Sep 08, Ch 10, 101104.J	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	04.09.004			The system must allow an entity to disclose in its footnotes to financial statements the balances for each of the following categories of inventory: • Available and Purchased for Resale, • Held for Repair, • Excess, Obsolete, and Unserviceable, • Raw Materiel, • Work in Process.		DoDFMR Vol 6B, Sep 08, Ch 10, 101104; DoDFMR Vol 6B, May 09, Ch 4, 040303.E.1.b	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_4
Reporting	04.09.005			The system must allow an entity to disclose in its financial statements any restrictions on the sale of material or a statement disclosing that there are no restrictions.	SFFAS-3, Jun 08, Para 35	DoDFMR Vol 6B, Sep 08, Ch 10, 101104.J(c)	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_5
Reporting	04.09.006			The system must allow an entity to disclose in its financial statements the decision criteria for identifying the category to which inventory is assigned and changes in the criteria for identifying the category to which inventory is assigned.	SFFAS-3, Jun 08, Para 35	DoDFMR Vol 6B, Sep 08, Ch 10, 101105.4.J(e-f)	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_6
Reporting	04.09.008			Operating materials and supplies shall be valued at their estimated net realizable value. The difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete or unserviceable and their estimated net realizable value shall be recognized as a loss (or gain) and either reported separately or disclosed. Any subsequent adjustments to their estimated net realizable value or any loss (or gain) upon disposal shall also be recognized as a loss (or gain).	SFFAS-3, Jun 08, Para 48		Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_7
Reporting	04.09.009			The system must allow management to develop and disclose in its financial statements the criteria for identifying excess, obsolete, and unserviceable operating materials and supplies.	SFFAS-3, Jun 08, Para 49		Manage General Ledger Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_8

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	04.09.010			The system must allow an entity to disclose in its financial statements the general composition of operating materials and supplies.	SFFAS-3, Jun 08, Para 50	DoDFMR Vol 6B, Sep 08, Ch 10, 101106.G(a)	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_9
Reporting	04.09.011			The system must allow an entity to disclose in its financial statements the basis for determining the values of operating supplies and materials, including the valuation method and any cost flow assumptions.	SFFAS-3, Jun 08, Para 50		Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_10
Reporting	04.09.012			The system must allow an entity to disclose in its financial statements any changes from the prior year's accounting methods pertaining to operating supplies and materials.	SFFAS-3, Jun 08, Para 50	DoDFMR Vol 6B, Sep 08, Ch 10, 101106.G(b)	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_11
Reporting	04.09.013			The system must allow an entity to disclose in its financial statements the balances for each of the categories of operating materials and supplies.	SFFAS-3, Jun 08, Para 50		Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_12
Reporting	04.09.014			The system must allow an entity to disclose in its financial statements any restrictions on the use of material.	SFFAS-3, Jun 08, Para 50	DoDFMR Vol 6B, Sep 08, Ch 10, 101106.G	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_13

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	04.09.015			The system must allow an entity to disclose in its financial statements the decision criteria and its changes for identifying the category to which operating materials and supplies are assigned.	SFFAS-3, Jun 08, Para 50	DoDFMR Vol 6B, Sep 08, Ch 10, 101106.G	Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_14
Reporting	04.09.016			The system must allow an entity to disclose in its financial statements the stockpile materials authorized for sale using the same values used before they were authorized for sale. Any difference between the carrying amount of stockpile materials held for sale and their estimated selling price shall be disclosed. The cost of stockpile materials shall be removed from stockpile materials and reported as cost of goods sold when sold. Any gain (or loss) upon disposal shall be recognized as a gain (or loss) at that time.	SFFAS-3, Jun 08, Para 55	DoDFMR Vol 4, May 09, Ch 4, 040602, 040604.B	Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_15
Reporting	04.09.018			The system must allow an entity to disclose in its financial statements the general composition of stockpile materials.	SFFAS-3, Jun 08, Para 56	DoDFMR Vol 6B, Sep 08, Ch 10, 101108.D(a)	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_17
Reporting	04.09.019			The system must allow an entity to disclose in its financial statements the basis for valuing stockpile materials, including the valuation method and any cost flow assumptions.	SFFAS-3, Jun 08, Para 56;		Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_18

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	04.09.020			The system must allow an entity to disclose in its financial statements the changes from prior year's accounting methods, if any, for stockpile materials.	SFFAS-3, Jun 08, Para 56	DoDFMR Vol 6B, Sep 08, Ch 10, 101108.D(b)	Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_19
Reporting	04.09.021			The system must allow an entity to disclose in its financial statements any restrictions on the use of stockpile materials.	SFFAS-3, Jun 08, Para 56	DoDFMR Vol 6B, Sep 08, Ch 10, 101108.D(c)	Perform Financial Reporting Update Asset Record	Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_20
Reporting	04.09.022			The system must allow an entity to disclose in its financial statements the balances of stockpile materials in each category (i.e., stockpile materials and stockpile materials held for sale).	SFFAS-3, Jun 08, Para 56		Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_21
Reporting	04.09.023			The system must allow an entity to disclose in its financial statements the decision criteria and its changes for categorizing stockpile materials as held for sale.	SFFAS-3, Jun 08, Para 56	DoDFMR Vol 6B, Sep 08, Ch 10, 101108.D(d), (e)	Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_22

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.001			The Inventory, Supplies and Materials system must record beginning balances (on-hand), acquisitions, withdrawals (dispositions), and calculate ending balances (on-hand) expressed in dollar values and physical units.	JFMIP-SR-03-02, Aug 03 Pg 20		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_1
Common Requirements for Inventory Classification	04.10.002			The Inventory, Supplies and Materials system must record item identification, classification (e.g., nomenclature, quantity, description, Federal stock classification or national stock number), initial cost, and subsequent costs related to acquisition (i.e. holding/handling cost).	JFMIP-SR-03-02, Aug 03 Pg 20		Perform Financial Reporting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_2
Common Requirements for Inventory Classification	04.10.003			Inventory shall be valued at either (1) historical cost or (2) latest acquisition cost.	SFFAS-3, Jun 08, Para 20				
Common Requirements for Inventory Classification	04.10.004			The Inventory, Supplies and Materials system must record the condition of the inventory.	JFMIP-SR-03-02, Aug 03, Pg 20		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.005			The Inventory, Supplies and Materials system must record changes in value of Inventory, Supplies and Materials due to changes in condition or other impacting circumstances.	JFMIP-SR-03-02, Aug 03, Pg 20		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_4
Common Requirements for Inventory Classification	04.10.006			The Inventory, Supplies and Materials system must record whether material received is hazardous, classified, requires special handling, requires special packaging, requires munitions list controls, requires trade security controls, or has a shelf life.	JFMIP-SR-03-02, Aug 03, Pg 21		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_5
Common Requirements for Inventory Classification	04.10.007			The Inventory, Supplies and Materials system must identify the type of transaction affecting the item; e.g., initial acquisition, location, change in location, and disposal.	JFMIP-SR-03-02, Aug 03, Pg 21		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_6
Common Requirements for Inventory Classification	04.10.008			The Inventory, Supplies and Materials system must provide edits (controls) to prevent duplicate entries and reduce the likelihood of creating erroneous inventory documents/records, thereby ensuring the integrity of data recorded in the system.	JFMIP-SR-03-02, Aug 03, Pg 21		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_7
Common Requirements for Inventory Classification	04.10.009			The Inventory, Supplies and Materials system must permit only authorized users to enter, modify, or otherwise alter inventory records (See section on Security and Internal Controls).	JFMIP-SR-03-02, Aug 03, Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_8

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.010			The Inventory, Supplies and Materials system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	JFMIP-SR-03-02, Aug 03, Pg 21		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_9
Common Requirements for Inventory Classification	04.10.011			The Inventory, Supplies and Materials system must enable and account for the transfer of responsibility for inventory from one authorized manager to another authorized manager, ensuring that sufficient information is transferred to provide an audit trail at the gaining management activity.	JFMIP-SR-03-02, Aug 03, Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_10
Common Requirements for Inventory Classification	04.10.012			The Inventory, Supplies and Materials system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and provides reporting tools for data analysis.	JFMIP-SR-03-02, Aug 03, Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_11
Common Requirements for Inventory Classification	04.10.013			The Inventory, Supplies and Materials system must comply with the Government Paperwork Elimination Act (GPEA) of 1998; requiring Federal agencies to allow, by October 21, 2003, individuals or entities, as an option, to interact with them electronically where practicable.	JFMIP-SR-03-02, Aug 03, Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_12
Common Requirements for Inventory Classification	04.10.014			The Inventory, Supplies and Materials system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	JFMIP-SR-03-02, Aug 03, Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_13
Common Requirements for Inventory Classification	04.10.015			The system must provide a field for a Unique Item Identifier (UID). A UID is a unique, unambiguous string of alpha numeric characters that enable the identification o f a specific item from any other like or unlike it in compliance with ISOs 15434 and 15418.	JFMIP-SR-03-02, Aug 03, Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_14
Interface Requirements	04.11.001			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for multiple levels of system access, transaction authorization, and approval authority.	JFMIP-SR-03-02, Aug 03, Pg 22		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Interface Requirements	04.11.002			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for single source data entry.	JFMIP-SR-03-02, Aug 03, Pg 22		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_2
Interface Requirements	04.11.003			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for validation of funds available prior to scheduling payment.	JFMIP-SR-03-02, Aug 03, Pg 22		Manage Execution Fund Account Manage General Ledger Update Asset Record	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_3
Interface Requirements	04.11.004			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for communication of the need for additional funds.	JFMIP-SR-03-02, Aug 03, Pg 22		Execute Apportionment and Allocate Funds Manage Execution Fund Account Manage General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_4
Interface Requirements	04.11.005			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for simultaneous posting of budgetary and proprietary accounts.	JFMIP-SR-03-02, Aug 03, Pg 22		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Interface Requirements	04.11.006			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for prepayment examinations from diverse locations.	JFMIP-SR-03-02, Aug 03, Pg 22		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_6
Interface Requirements	04.11.007			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for controls to ensure transaction processing in proper chronological/numeric sequence.	JFMIP-SR-03-02, Aug 03, Pg 22		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_7
Interface Requirements	04.11.008			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for standard edits for shared data.	JFMIP-SR-03-02, Aug 03, Pg 23		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_8
Interface Requirements	04.11.009			To support the Interface function the Inventory, Supplies and Materials system must provide capability to interface with agency core accounting system to record the accounting impact of all financial activity at the SGL level, on a daily basis, to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the Inventory, Supplies and Materials module.	JFMIP-SR-03-02, Aug 03, Pg 23				
Interface Requirements	04.11.010			To support the Interface function the Inventory, Supplies and Materials system must provide standard input record format(s) for interface of transactions from other systems to the Inventory, Supplies and Materials system and subject all transactions from interfacing systems to the Inventory, Supplies and Materials financial system edits, validations, and error correction procedures to support data integrity. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user to enable performance measurement.	JFMIP-SR-03-02, Aug 03, Pg 23				

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Interface Requirements	04.11.011			To support the Interface function the Inventory, Supplies and Materials system must provide for capability to interface to the agency's cost accounting system.	JFMIP-SR-03-02, Aug 03, Pg 23				
Interface Requirements	04.11.012	Y		To support the Interface function the Inventory, Supplies and Materials system should provide capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	JFMIP-SR-03-02, Aug 03, Pg 23				
General Technical Requirements	04.13.001			To support the general technical functionality, the system must provide for back up and recovery of the system per relevant OMB Circulars.	JFMIP-SR-03-02, Aug 03, Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_1
General Technical Requirements	04.13.002			To support the general technical functionality, the Inventory, Supplies and Materials system must allow users to input parameters required to run batch jobs in a production mode either: daily, monthly, quarterly or yearly.	JFMIP-SR-03-02, Aug 03, Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_2
General Technical Requirements	04.13.003			To support the general technical functionality, the Inventory, Supplies and Materials system must provide all users the capability to perform a "Print Screen" function.	JFMIP-SR-03-02, Aug 03, Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_3
Security and Internal Controls Requirements	04.14.001			With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide flexible security measures to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	JFMIP-SR-03-02, Aug 03, Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_1
Security and Internal Controls Requirements	04.14.002			With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide capability to define access to specific functions by named user, class of user, and position.	JFMIP-SR-03-02, Aug 03, Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_2
Security and Internal Controls Requirements	04.14.003			With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	JFMIP-SR-03-02, Aug 03, Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_3
Security and Internal Controls Requirements	04.14.004			With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	JFMIP-SR-03-02, Aug 03, Pg 25		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_4

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Security and Internal Controls Requirements	04.14.005			With regard to security, internal controls and other Federal security standards, for those systems/applications for which the agency either on its own or through a contractor has the ability to direct and implement coding changes, the Inventory, Supplies and Materials system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	JFMIP-SR-03-02, Aug 03, Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_5
Security and Internal Controls Requirements	04.14.006			With regard to security, internal controls and other Federal security standards, the Inventory, Supplies and Materials system must provide for adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations.	JFMIP-SR-03-02, Aug 03, Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_6
Access to Information Requirements	04.15.001			To support the Access to Information process, the Inventory, Supplies and Materials system must comply with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. § 552A) as amended.	5 USC, Part 1 Ch 5, Subch II, Sec 552a; JFMIP-SR-03-02, Aug 03, Pg 26	5 USC, Part 1 Ch 5, Subch II, Sec 552a; JFMIP-SR-03-02, Aug 03, Pg 26	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_1
Access to Information Requirements	04.15.002			To support the Access to Information process, the Inventory, Supplies and Materials system must allow for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	JFMIP-SR-03-02, Aug 03, Pg 26		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_2
Access to Information Requirements	04.15.003			To support the Access to Information process, the Inventory, Supplies and Materials system must provide users with access to on-line guidance or help for performing system functions.	JFMIP-SR-03-02, Aug 03, Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_3
Access to Information Requirements	04.15.004			To support the Access to Information process, the Inventory, Supplies and Materials system must allow users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	JFMIP-SR-03-02, Aug 03, Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_4
Access to Information Requirements	04.15.005			To support the Access to Information process, the Inventory, Supplies and Materials system must facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	JFMIP-SR-03-02, Aug 03, Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Access to Information Requirements	04.15.006			To support the Access to Information process, the Inventory, Supplies and Materials system must provide for easy access to historical files for comparative, analytical, and trend information.	JFMIP-SR-03-02, Aug 03, Pg 26		Perform Managerial Accounting Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_6
Data Entry Requirements	04.16.001			To support the Data Entry technical function, the Inventory, Supplies and Materials system must utilize various automated input devices when hard copy applications and correspondence are received. For example, optical character recognition devises, digital imaging tools or other input streamlining technology must be utilized whenever feasible when processing standard hard copy applications or other required correspondence.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_1
Data Entry Requirements	04.16.002			To support the Data Entry technical function, the Inventory, Supplies and Materials system must support both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_2
Data Entry Requirements	04.16.003			To support the Data Entry technical function, the Inventory, Supplies and Materials system must support simultaneous data entry/access by multiple users in a variety of access modes.	JFMIP-SR-03-02, Aug 03, Pg 27		0	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_3
Data Entry Requirements	04.16.004			To support the Data Entry technical function, the Inventory, Supplies and Materials system must support validation of codes entered on the user entry and query screens; assist users in determining correct codes if an invalid code is entered; and provide for inquiry by the user to verify valid codes during the data entry process.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_4
Data Entry Requirements	04.16.005			To support the Data Entry technical function, the Inventory, Supplies and Materials system must provide the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_5
Data Entry Requirements	04.16.006			To support the Data Entry technical function, the Inventory, Supplies and Materials system must display a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_6
Data Entry Requirements	04.16.007	Y		To support the Data Entry technical function, the Inventory, Supplies and Materials system should identify erroneous inputs with corrective recommendations.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_7

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Data Entry Requirements	04.16.008	Y		To support the Data Entry technical function, the Inventory, Supplies and Materials system should provide the capability for financial users to create comments relating to all types of transactions using free-form text.	JFMIP-SR-03-02, Aug 03, Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_8
Archiving and Purging Requirements	04.17.001			To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide an automated means for permanently storing electronic data.	JFMIP-SR-03-02, Aug 03, Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_1
Archiving and Purging Requirements	04.17.002			To support the Archiving and Purging process, the Inventory, Supplies and Materials system must archive transactions and related information needed for audit trails in a format accessible by audit software.	JFMIP-SR-03-02, Aug 03, Pg 28		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_2
Archiving and Purging Requirements	04.17.003			To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.	JFMIP-SR-03-02, Aug 03, Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_3
Archiving and Purging Requirements	04.17.004			To support the Archiving and Purging process, the Inventory, Supplies and Materials system must retain system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions	JFMIP-SR-03-02, Aug 03, Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_4
Inventory, Supplies, and Materials Acquisition Process	04.18.001			To support the acquisition process, the agency's Inventory, Supplies and Materials system must provide asset identifier in order to include all costs incurred and track total acquisition/contracting cost.	JFMIP-SR-03-02, Aug 03, Pg 31		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_General_Requirements_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.18.002			To support the acquisition process, the agency's Inventory, Supplies and Materials system must track the asset identifier to the specific document used to acquire the asset, e.g., purchase order, task order, etc.	JFMIP-SR-03-02, Aug 03, Pg 31		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_General_Requirements_2
Inventory, Supplies, and Materials Acquisition Process	04.19.001			To support the needs determination process, the agency's Inventory, Supplies and Materials system must record customer demand and replenishment lead time data for a period of time (as specified by management), identify anomalies (such as unusual spikes in customer demand), and compute demand and lead time forecasts based upon a regular schedule determined by management.	JFMIP-SR-03-02, Aug 03, Pg 32		Identify and Reserve Supply Chain Resources Perform Managerial Accounting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_1
Inventory, Supplies, and Materials Acquisition Process	04.19.002			To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute and routinely update the ordering costs, as determined by management.	JFMIP-SR-03-02, Aug 03, Pg 32		Identify and Reserve Supply Chain Resources Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_2
Inventory, Supplies, and Materials Acquisition Process	04.19.003			To support the needs determination process, the agency's Inventory, Supplies and Materials system must estimate and routinely update the per unit holding cost.	JFMIP-SR-03-02, Aug 03, Pg 32		Identify and Reserve Supply Chain Resources Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.19.004			To support the needs determination process, the agency's Inventory, Supplies and Materials system must use either Economic Order Quantity (EOQ) or any other management approved method, to minimize total costs of inventory, supplies, and materials, including the sum of ordering and holding costs may be used to compute the optimum order quantity.	JFMIP-SR-03-02, Aug 03, Pg 32		Identify and Reserve Supply Chain Resources Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_4
Inventory, Supplies, and Materials Acquisition Process	04.19.005			To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute the safety level of an item, if any, on a regular schedule. The safety level may include variables stipulated by management to establish intended service levels.	JFMIP-SR-03-02, Aug 03, Pg 32		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_5
Inventory, Supplies, and Materials Acquisition Process	04.19.006			To support the needs determination process, the agency's Inventory, Supplies and Materials system re-compute the reorder point level on a regular schedule, considering the item's acquisition lead time, quantity, safety level, repair cycle level, if applicable, and any applicable non-demand-based levels. Demand-based items may be procured when the items on-hand and on-order are equal to or less than the reorder point.	JFMIP-SR-03-02, Aug 03, Pg 32		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_6
Inventory, Supplies, and Materials Acquisition Process	04.19.007			To support the needs determination process, the agency's Inventory, Supplies and Materials system record the authorization and expiration of non-demand based requirements, i.e., special program requirements, war reserve requirements, and provisioning requirements.	JFMIP-SR-03-02, Aug 03, Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_7
Inventory, Supplies, and Materials Acquisition Process	04.19.008			To support the needs determination process, the agency's Inventory, Supplies and Materials system must determine if replenishment is needed on a regular schedule, basing the determination on net item and reorder point.	JFMIP-SR-03-02, Aug 03, Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_8
Inventory, Supplies, and Materials Acquisition Process	04.19.009			To support the needs determination process, the agency's Inventory, Supplies and Materials system must schedule replenishment reviews on a regular basis.	JFMIP-SR-03-02, Aug 03, Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_9

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.19.010			To support the needs determination process, the agency's Inventory, Supplies and Materials system must provide access to the following information: • fiscal year • organization code • cost center • estimated amount • estimated quantity • project code • program code • transaction date • action code (new/modification) • subject to funds availability indicator • interagency agreement number • performance measure code • description • estimated amounts increased and/or decreased • revenue source code • agency location code • shelf life.	JFMIP-SR-03-02, Aug 03, Pg 33		Identify and Reserve Supply Chain Resources Manage General Ledger	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_10
Inventory, Supplies, and Materials Acquisition Process	04.19.011	Y		To support the needs determination process, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	JFMIP-SR-03-02, Aug 03, Pg 34		Identify and Reserve Supply Chain Resources Perform Managerial Accounting	Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_11
Inventory, Supplies, and Materials Acquisition Process	04.19.012	Y		To support the needs determination process, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards, as determined by management.	JFMIP-SR-03-02, Aug 03, Pg 34		Identify and Reserve Supply Chain Resources Perform Managerial Accounting	Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_12
Inventory, Supplies, and Materials Acquisition Process	04.19.013	Y		To support the needs determination process, the agency's Inventory, Supplies and Materials system should access the estimated quantity associated with establishing the obligation where applicable.	JFMIP-SR-03-02, Aug 03, Pg 34		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_13

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.19.014	Y		To support the needs determination process, the agency's Inventory, Supplies and Materials system should enable electronic approvals, notification alerts, and point-of-entry automated requisition forms.	JFMIP-SR-03-02, Aug 03, Pg 34		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_14
Inventory, Supplies, and Materials Acquisition Process	04.19.015	Y		To support the needs determination process, the agency's Inventory, Supplies and Materials system should allow for collection of scrap and waste rates on Inventory, Supplies and Materials	JFMIP-SR-03-02, Aug 03, Pg 34		Identify and Reserve Supply Chain Resources Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_15
Inventory, Supplies, and Materials Acquisition Process	04.19.016	Y		To support the needs determination process, the agency's Inventory, Supplies and Materials system should make contract termination recommendations based on mathematical models of termination costs, ordering costs, and holding costs	JFMIP-SR-03-02, Aug 03, Pg 34		Perform Managerial Accounting	Environmental Liabilities	Inventory_Supplies_Materials_Needs_Determination_16
Inventory, Supplies, and Materials Acquisition Process	04.20.001			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must support the budgeting of resources for Inventory, Supplies and Materials.	JFMIP-SR-03-02, Aug 03, Pg 35		Identify and Reserve Supply Chain Resources Manage Execution Fund Account Manage General Ledger	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.20.002			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify available funds by item.	JFMIP-SR-03-02, Aug 03, Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_2
Inventory, Supplies, and Materials Acquisition Process	04.20.003			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must distinguish available funds for items that are slow moving and carried in the inventory for more than one accounting cycle	JFMIP-SR-03-02, Aug 03, Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_3
Inventory, Supplies, and Materials Acquisition Process	04.20.004			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to ensure that funds are available prior to submitting approval of a request for acquisition of inventory items	JFMIP-SR-03-02, Aug 03, Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_4

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.20.005			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must disallow the creation of any obligation that would exceed the available funding	JFMIP-SR-03-02, Aug 03, Pg 35		Execute Rescission, Cancellation and Deferrals Manage Execution Fund Account	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_5
Inventory, Supplies, and Materials Acquisition Process	04.20.006			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify funds utilized and rates of fund utilization by item	JFMIP-SR-03-02, Aug 03, Pg 35		Identify and Reserve Supply Chain Resources Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_6
Inventory, Supplies, and Materials Acquisition Process	04.20.007			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must control availability of funds by item	JFMIP-SR-03-02, Aug 03, Pg 35		Manage Execution Fund Account Update Asset Record	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_7

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.20.008			To support the budget establishment process, the agency's Inventory, Supplies and Materials system must calculate fund usage and project the date on which funds will be exhausted at the current rate of usage	JFMIP-SR-03-02, Aug 03, Pg 35		Manage Execution Fund Account Update Asset Record	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_8
Inventory, Supplies, and Materials Acquisition Process	04.21.001			To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to obtain the following information: • fiscal year • appropriation/treasury fund symbol • organization code • cost center • object classification • project code • program code • commitment amount • obligation amount • contractor name, including any previous company names prior to any notation agreements; (management will determine the number or necessary names required) • supplier Taxpayer Identification Number (TIN) • interagency agreement number • trading partner • award date • transaction date • effective date • action code • product or service description • amounts increased and/or amounts decreased • subject to funds availability indicator • Use account definitions consistent with the	JFMIP-SR-03-02, Aug 03, Pgs 37 - 38		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_1
Inventory, Supplies, and Materials Acquisition Process	04.21.002			To support the acquiring process, the agency's Inventory, Supplies and Materials system must access to the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	JFMIP-SR-03-02, Aug 03, Pg 38		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_2

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.21.003			To support the acquiring process, the agency's Inventory, Supplies and Materials system must maintain transaction details to support account balances.	JFMIP-SR-03-02, Aug 03, Pg 38		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_3
Inventory, Supplies, and Materials Acquisition Process	04.21.004			To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) (Per FAR 4.201, the entire signed contract is provided to the paying office.) contract, including the following data elements recorded at obligation and necessary for payment and/or other financial processes: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); or obligating document number (if different from contract number) • contractor name and address • contract administration office • payment office • unit of issue/measure • unit price • extended price • quantity • variance amount allowed • total amount • payment terms and conditions, e.g., discount	JFMIP-SR-03-02, Aug 03, Pgs 38 - 39		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_4
Inventory, Supplies, and Materials Acquisition Process	04.21.005			To support the acquiring process, the agency's Inventory, Supplies and Materials system must identify the method of acquisition, e.g., purchase, donated, etc.	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.21.006			To support the acquiring process, the agency's Inventory, Supplies and Materials system must create a skeletal record or other mechanism for capturing information on item in-transit from the providing entity (e.g., vendor, donator, etc.). The skeletal record or other mechanism is required only for Inventory, Supplies and Materials for which the Government has taken title. For example, the skeletal record or other mechanism may identify the following on newly acquired property: • Name and address of the shipper/vendor • Estimated date of delivery • Shipping address ("ship to" address) • Requisition information (e.g., contract/purchase order, or other requisition document number; name and address of requisitioning organization) • Order Date	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_6
Inventory, Supplies, and Materials Acquisition Process	04.21.007			To support the acquiring process, the agency's Inventory, Supplies and Materials system must complete the skeletal inventory record, or create an inventory record for items with no skeletal record, upon assuming possession of the inventory item.	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_7
Inventory, Supplies, and Materials Acquisition Process	04.21.008			To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the method of acquiring each inventory item or bulk inventory items (e.g., direct purchase, completed work-in-process, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_8

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.21.009			To support the acquiring process, the agency's Inventory, Supplies and Materials system must record quantity, date of physical receipt, and condition of item received when a condition assessment is required.	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_9
Inventory, Supplies, and Materials Acquisition Process	04.21.010			To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the inspection date for items delivered.	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_10
Inventory, Supplies, and Materials Acquisition Process	04.21.011			To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the acceptance date for items delivered.	JFMIP-SR-03-02, Aug 03, Pg 39		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_11

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.21.012			To support the acquiring process, the agency's Inventory, Supplies and Materials system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and core financial system.	JFMIP-SR-03-02, Aug 03, Pg 40		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_12
Inventory, Supplies, and Materials Acquisition Process	04.21.013	Y		To support the acquiring process, the agency's Inventory, Supplies and Materials system should access other information where applicable and available, such as • performance measure code • revenue source code • additional funding indicator, including increases and decreases • line item number, including access to contract line item data • agency location code • name and phone number of agency contracting/acquisition/procurement official responsible for acquiring the Inventory, Supplies and Materials item(s) • minimum acceptable shelf-life date|• warranty information	JFMIP-SR-03-02, Aug 03, Pg 40		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_13
Inventory, Supplies, and Materials Acquisition Process	04.21.014	Y		To support the acquiring process, the agency's Inventory, Supplies and Materials system should provide access to the following information related to an EFT payment: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address • automated access to government-wide systems such as, Business Partner Network (includes Central Contractor Registration), E-authentication, Integration Acquisition Environment • the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent • name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.	JFMIP-SR-03-02, Aug 03, Pg 40				

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.21.015	Y		To support the acquiring process, the agency's Inventory, Supplies and Materials system should provide the ability to cross-reference requisition orders, contract numbers, and related interagency agreements.	JFMIP-SR-03-02, Aug 03, Pg 40		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_14
Inventory, Supplies, and Materials Acquisition Process	04.21.016	Y		To support the acquiring process, the agency's Inventory, Supplies and Materials system should enable electronic obligation of funds, approvals and signatures, and notification alerts for pending actions.	JFMIP-SR-03-02, Aug 03, Pg 41		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_15
Inventory, Supplies, and Materials Acquisition Process	04.21.017	Y		To support the acquiring process, the agency's Inventory, Supplies and Materials system should enable periodic obligations such as, contract-specified cost escalations to existing contract line numbers.	JFMIP-SR-03-02, Aug 03, Pg 41		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_16
Inventory, Supplies, and Materials Acquisition Process	04.22.001			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record changes in quantities, including unit of issue/measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by category.	JFMIP-SR-03-02, Aug 03, Pg 43		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_1
Inventory, Supplies, and Materials Acquisition Process	04.22.002			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide an audit trail for all adjustments, to include who made the adjustment and when, to quantities and units.	JFMIP-SR-03-02, Aug 03, Pg 43		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_2

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	**04.22.003**		**D**	**This requirement has been deleted (duplicate of 04.07.07)** - To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the estimated value of donated inventory.	JFMIP-SR-03-02, Aug 03, Pg 43		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_3
Inventory, Supplies, and Materials Acquisition Process	04.22.004			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must: generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	JFMIP-SR-03-02, Aug 03, Pg 43		Generate General Ledger Transactions Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_4
Inventory, Supplies, and Materials Acquisition Process	04.22.005			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record asset identifier.	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.22.006			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record location.	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_6
Inventory, Supplies, and Materials Acquisition Process	04.22.007			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the current owner (e.g., the agency, contractor, grantee, etc.).	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_7
Inventory, Supplies, and Materials Acquisition Process	04.22.008			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record an item's condition.	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_8

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.22.009			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record identity of inventory custodian and/or accountable organization.	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_9
Inventory, Supplies, and Materials Acquisition Process	04.22.010			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record in-transit information to establish/maintain accountability and control over Government Inventory, Supplies and Materials, (e.g., name and address of the shipper/vendor, estimated date of delivery, shipping address, item identification, and source information).	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_10
Inventory, Supplies, and Materials Acquisition Process	04.22.011			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide for Physical Inventory/Cycle Counting functionality and processing.	JFMIP-SR-03-02, Aug 03, Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_11
Inventory, Supplies, and Materials Acquisition Process	04.22.012			To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the acquisition cost of individual items acquired through bulk purchase.	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_12

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.22.013	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should provide information on current inventories and historical usage to be used in capacity planning.	JFMIP-SR-03-02, Aug 03, Pg 44		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_13
Inventory, Supplies, and Materials Acquisition Process	04.22.014	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	JFMIP-SR-03-02, Aug 03, Pg 44		Identify and Reserve Supply Chain Resources Manage Inbound and Outbound Shipments Perform Managerial Accounting Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_14
Inventory, Supplies, and Materials Acquisition Process	04.22.015	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support the incorporation of item availability and anticipated lead times for delivering orders into a master production schedule.	JFMIP-SR-03-02, Aug 03, Pg 44		Identify and Reserve Supply Chain Resources Manage Inbound and Outbound Shipments Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_15
Inventory, Supplies, and Materials Acquisition Process	04.22.016	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards.	JFMIP-SR-03-02, Aug 03, Pg 44		Manage Inbound and Outbound Shipments Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Supplies_Materials_Control_16
Inventory, Supplies, and Materials Acquisition Process	04.22.017	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should identify the type of cost or basis of valuation recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value).	JFMIP-SR-03-02, Aug 03, Pg 44		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_17
Inventory, Supplies, and Materials Acquisition Process	04.22.018	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support lot control and serial control of inventory for traceability requirements.	JFMIP-SR-03-02, Aug 03, Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_18

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Process	04.22.019	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support shelf life tracking.	JFMIP-SR-03-02, Aug 03, Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_19
Inventory, Supplies, and Materials Acquisition Process	04.22.020	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support ownership status (i.e. owned, non-owned, or consigned).	JFMIP-SR-03-02, Aug 03, Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_20
Inventory, Supplies, and Materials Acquisition Process	04.22.021	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support unit of measure (UOM) conversion for various functions (i.e. shipping, stocking, and ordering).	JFMIP-SR-03-02, Aug 03, Pg 44		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_21
Inventory, Supplies, and Materials Acquisition Process	04.22.022	Y		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support multiple sources of supply and cost.	JFMIP-SR-03-02, Aug 03, Pg 45		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_22
Inventory, Supplies, and Materials Acquisition Control Process	04.23.001			To support the item receipt process, the agency's Inventory, Supplies and Materials system must record information on the procurement receipt document in sufficient detail to allow matching of receipt, purchase order/contract, and invoice for payment purposes. Examples of data to collect include item numbers, quantities, units of measure, vendor, purchase order number, and storage location.	JFMIP-SR-03-02, Aug 03, Pg 46		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.23.002			To support the item receipt process, the agency's Inventory, Supplies and Materials system must complete skeletal record of donated (including gifted or bequeathed items) items to include such information as quantity, description, estimated fair market value of each item received, receipt date, method of acquisition, etc. in sufficient detail to initiate appropriate accountability and financial control.	JFMIP-SR-03-02, Aug 03, Pg 46		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_2
Inventory, Supplies, and Materials Acquisition Control Process	04.23.003			To support the item receipt process, the agency's Inventory, Supplies and Materials system must record, for Prompt Pay Act purposes, the date of receipt or the date of acceptance is used, whichever is later.	5 CFR, Chapter III, section 1315.4 (b) (1); JFMIP-SR-03-02, Aug 03, Pg 46		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_3
Inventory, Supplies, and Materials Acquisition Control Process	04.23.004			To support the item receipt process, the agency's Inventory, Supplies and Materials system must record partial and full receipts of orders along with item that are backordered.	JFMIP-SR-03-02, Aug 03, Pg 46		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_4
Inventory, Supplies, and Materials Acquisition Control Process	04.23.005			To support the item receipt process, the agency's Inventory, Supplies and Materials system must provide for performing quantity and price conversions between different units of issue/measure. For example, the item purchase unit may be cases (cs) and the receiving activity unit of issue/measure may be each (ea).	JFMIP-SR-03-02, Aug 03, Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.23.006			To support the item receipt process, the agency's Inventory, Supplies and Materials system must identify transportation discrepancies (i.e., any discrepancy between the government or commercial bill of lading and item received), and generate the transportation discrepancy report (e.g., SF 361, Transportation Discrepancy Report).	JFMIP-SR-03-02, Aug 03, Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_6
Inventory, Supplies, and Materials Acquisition Control Process	04.23.007	Y		To support the item receipt process, the agency's Inventory, Supplies and Materials system should assign lot control and serialization numbers.	JFMIP-SR-03-02, Aug 03, Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_7
Inventory, Supplies, and Materials Acquisition Control Process	04.23.008	Y		To support the item receipt process, the agency's Inventory, Supplies and Materials system should provide disposition codes for subsequent actions of rejected materials.	JFMIP-SR-03-02, Aug 03, Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_8
Inventory, Supplies, and Materials Acquisition Control Process	04.23.009	Y		To support the item receipt process, the agency's Inventory, Supplies and Materials system should record items being returned to vendor, including items on backorder.	JFMIP-SR-03-02, Aug 03, Pg 47		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_9
Inventory, Supplies, and Materials Acquisition Control Process	04.23.010	Y		To support the item receipt process, the agency's Inventory, Supplies and Materials system should ensure incoming materials are appropriately labeled or marked and readily visible.	JFMIP-SR-03-02, Aug 03, Pg 47		Manage Inbound and Outbound Shipments Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_10

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.23.011			To support the item receipt process, the agency's Inventory, Supplies and Materials must record information on material returned by customers and provide customer credit/refund on items returned in accordance with the agency's return policy.	JFMIP-SR-03-02, Aug 03, Pg 46		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_11
Inventory, Supplies, and Materials Acquisition Control Process	04.24.001			To support the inspection process, the agency's Inventory, Supplies and Materials system must record the acceptance or rejection of new or returned items at their destination and the quantities of each. Update inventory on hand information as a result	JFMIP-SR-03-02, Aug 03, Pg 47		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_1
Inventory, Supplies, and Materials Acquisition Control Process	04.24.002			To support the inspection process, the agency's Inventory, Supplies and Materials system must update accountability records to record acceptance or rejection of new or returned items	JFMIP-SR-03-02, Aug 03, Pg 47		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_2

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.24.003			To support the inspection process, the agency's Inventory, Supplies and Materials system must record the date of acceptance for purposes of the Prompt Payment Act	5 CFR, Chapter 1300, Section 1315.4 (1) (B); JFMIP-SR-03-02, Aug 03, Pg 47		Manage Supply Chain Entitlement Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_3
Inventory, Supplies, and Materials Acquisition Control Process	04.24.004			To support the inspection process, the agency's Inventory, Supplies and Materials system must provide information, such as quantity, asset identifier, and cost on items received and accepted necessary to support the payment management function of the core financial system.	JFMIP-SR-03-02, Aug 03, Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_4
Inventory, Supplies, and Materials Acquisition Control Process	04.24.005			To support the inspection process, the agency's Inventory, Supplies and Materials system must identify shipping discrepancies (e.g., SF 364, Report of Discrepancy) and product quality deficiencies (e.g., SF 368, Product Quality Deficiency Report) between the items received and the information provided on shipping documents and purchase orders, to support follow-up.	JFMIP-SR-03-02, Aug 03, Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_5
Inventory, Supplies, and Materials Acquisition Control Process	04.24.006	Y		To support the inspection process, the agency's Inventory, Supplies and Materials system should identify shipments of components for any inventoried items.	JFMIP-SR-03-02, Aug 03, Pg 47		Identify and Reserve Supply Chain Resources Manage Inbound and Outbound Shipments Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_6
Inventory, Supplies, and Materials Acquisition Control Process	04.25.001			To support the placement into inventory process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	JFMIP-SR-03-02, Aug 03, Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.25.002			To support the placement into inventory process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other information as determined by management, necessary to establish physical control.	JFMIP-SR-03-02, Aug 03, Pg 47		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_2
Inventory, Supplies, and Materials Acquisition Control Process	04.25.003			To support the placement into inventory process, the agency's Inventory, Supplies and Materials system must record items within an item class or category as determined necessary by management for maintaining control over inventory, supplies, and materials.	JFMIP-SR-03-02, Aug 03, Pg 48		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_3
Inventory, Supplies, and Materials Acquisition Control Process	04.25.004			To support the placement into inventory process, the agency's Inventory, Supplies and Materials system must provide an identifier for identifying restrictions on the sale, or use, or disposal of inventory, supplies, and materials by category and item.	JFMIP-SR-03-02, Aug 03, Pg 48		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_4

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.26.001			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must capture both unit cost and sales price of an inventory item.	JFMIP-SR-03-02, Aug 03, Pg 48		Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_1
Inventory, Supplies, and Materials Acquisition Control Process	04.26.002			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must maintain sufficient information to support the inventory valuation method chosen in the Budgeting and Purchase Planning functions, consistent with Federal accounting requirements.	JFMIP-SR-03-02, Aug 03, Pg 48	DoDFMR Vol 6B, Sep 08, Ch 10, 101103	Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_2
Inventory, Supplies, and Materials Acquisition Control Process	04.26.003			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must include all appropriate purchase, transportation, and production costs incurred to get the item to its current condition and location.	JFMIP-SR-03-02, Aug 03, Pg 48		Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.26.004			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize inventory items as: (1) inventory held for sale, (2) inventory held in reserve for future sale, (3) excess, obsolete, and unserviceable inventory, or (4) inventory held for repair.	JFMIP-SR-03-02, Aug 03, Pg 48		Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_4
Inventory, Supplies, and Materials Acquisition Control Process	04.26.005			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize operating material and supplies as: (A) Held for use, (B) Held for repair and (C) Excess, obsolete, and unserviceable.	JFMIP-SR-03-02, Aug 03, Pg 48	DoDFMR Vol 6B, Sep 08, Ch 10, 101106; DoDFMR Vol 6B, May 09, Ch 4, 040303.E.2	Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_5
Inventory, Supplies, and Materials Acquisition Control Process	04.26.006			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize stockpile materials as: (A) Held for sale or use and (B) Held in reserve. This category of inventory is reserved for use exclusively within the Department by the National Defense Stockpile Transaction Fund.	JFMIP-SR-03-02, Aug 03, Pg 48	DoDFMR Vol 6B, Sep 08, Ch 10, 101108; DoDFMR Vol 6B, May 09, Ch 4, 040303.E.3	Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_6
Inventory, Supplies, and Materials Acquisition Control Process	04.26.007			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide interface data required to meet core financial system requirements.	JFMIP-SR-03-02, Aug 03, Pg 48		Perform Asset Valuation Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_7

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Acquisition Control Process	04.26.008			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide total cost information by financial category for items added into inventory to the core financial system for posting by the General Ledger Management function and the Cost Management function.	JFMIP-SR-03-02, Aug 03, Pg 48		Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_8
Inventory, Supplies, and Materials Acquisition Control Process	04.26.009			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must if the agency has a cost accounting system to support a manufacturing, industrial fund, or similar activities, provide the cost of items, and other information as determined by management, needed to determine item consumption/usage and assess performance.	JFMIP-SR-03-02, Aug 03, Pg 48		Perform Asset Valuation Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_9
Inventory, Supplies, and Materials Acquisition Control Process	04.26.010			To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide information, such as description, quantity, asset identifier, and other information as specified by management, needed to support reconciliation between the inventory system's records and other systems' records.	JFMIP-SR-03-02, Aug 03, Pg 48		Manage General Ledger Perform Asset Valuation Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_10
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.001			To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide support for physical verification of inventory balances by location and item type in accordance with management selection criteria such as by (1) sequential selection of rows or areas within a warehouse or facility, (2) random selection, (3) weighed selection towards higher dollar, higher turn-over activity items, or (4) blind count (performance of a physical inventory without the knowledge of, or access to, the on-hand quantity balance in the inventory records).	JFMIP-SR-03-02, Aug 03, Pg 49		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.002			To support the physical verification process, the agency's Inventory, Supplies and Materials system must record changes in physical condition (e.g., excellent, good, fair or poor), quantities, etc., based on the results of physical inventory verifications.	JFMIP-SR-03-02, Aug 03, Pg 49		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.003			To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency maintains perpetual inventory records, provide for the matching of physical counts with inventory quantity and financial records through cycle counting or other inventory management techniques.	JFMIP-SR-03-02, Aug 03, Pg 49		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_3
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.004			To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency does not maintain perpetual inventory records, provide for reconciliation using beginning of period inventory balances, receipts, and dispositions up to the cutoff point for the physical inventory.	JFMIP-SR-03-02, Aug 03, Pg 49		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_4
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.005			To support the physical verification process, the agency's Inventory, Supplies and Materials system must retain records of physical inventory counts until (a) the count is reconciled and (b) all adjusting entries for the physical count are resolved and entered into the financial records.	JFMIP-SR-03-02, Aug 03, Pg 49		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_5
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.006			To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify all errors arising from reconciliation processes that apply to a time period prior to the last inventory adjustment. All such errors must be corrected, to include appropriate adjustments to prior gains and losses.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_6

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.007			To support the physical verification process, the agency's Inventory, Supplies and Materials system must enable the use of management determined error codes (such as incorrect entities, leaks or spills, wrong location, receipt error, stock picking error, shipping error, etc.) that would aid in the consistent identification and reporting of the causes of variance between Inventory, Supplies and Materials records and physical counts.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_7
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.008			To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide the ability to (1) identify historically slow periods of operation when there is little movement of Inventory, Supplies and Materials items, (2) prevent or minimize the movement of Inventory, Supplies and Materials items to be counted on the day the items are selected for counting, and (3) use transaction histories to trace the movement of items and reconcile the count.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_8
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.009			To support the physical verification process, the agency's Inventory, Supplies and Materials system must restrict access to approve adjustments resulting from physical counts to only authorized individuals, including those having tiered or restricted levels of access.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_9
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.010			To support the physical verification process, the agency's Inventory, Supplies and Materials system must record approval of management of inventory adjustments and referrals of potential fraud or theft to investigators.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_10

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.011			To support the physical verification process, the agency's Inventory, Supplies and Materials system must calculate the inventory accuracy rate, based on management approved methodology (A common method used is number of accurate items or records divided by the number of items or records counted).	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Perform Managerial Accounting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_11
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.012			To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management identified assessment of risk (based on activity or turnover, dollar value, sensitivity/classification of item(s), and criticality of the item(s) to production or mission readiness) and degree of control required by segment, class, or type of Inventory, Supplies and Materials.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Perform Managerial Accounting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_12
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.013			To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management determined frequency of physical count verification by segment, class, or type of Inventory, Supplies and Materials.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Perform Managerial Accounting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_13

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.014			To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management established tolerances or criteria for selection of variances to research such as: (1) effect on operations or mission readiness, (2) quantity and dollar value, and (3) characteristics of the items with the variance, such as sensitive, classified, or items susceptible to fraud or theft.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Perform Managerial Accounting Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_14
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.015			To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide cut-off date to ensure that all inventory and related items that should get counted do and aid in identifying items, for which title has not passed, that are received after the cut-off date are not included.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_15
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.016			To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide information, such as (1) shipping and receiving records, (2) relocation of inventory items within a warehouse or facility, and (3) production usage records, to aid in the research of variance causes and to ensure the proper adjustment of inventory records.	JFMIP-SR-03-02, Aug 03, Pg 50		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_16
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.017			To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify and compare performance goal(s) established by management, such as an inventory count accuracy goal of 95 percent, adjustments and number of accurate physical counts, dollar value and quantity of adjustments, to the results of actual physical counts by warehouse, facility, item type, or other agency specific selection/performance measurement criteria.	JFMIP-SR-03-02, Aug 03, Pg 51		Identify and Reserve Supply Chain Resources Manage General Ledger Perform Managerial Accounting Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_17
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.018			To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify the existence of inventory stored at outside/off-site locations and the personnel or organization responsible for verifying its physical existence.	JFMIP-SR-03-02, Aug 03, Pg 51		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_18

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.019			To support the physical verification process, the agency's Inventory, Supplies and Materials system must record the identity (including description, location, condition, quantity, etc.) of slow moving or excess obsolete inventory and related items that could be segregated and pre-counted.	JFMIP-SR-03-02, Aug 03, Pg 51		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_19
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.020	Y		To support the physical verification process, the agency's Inventory, Supplies and Materials system should record the identity of the employee/supervisor responsible for establishing and maintaining physical control over items by location, segment, type of item, etc., to compare to inventory accuracy rates to aid in holding appropriate personnel accountable for achieving the organization's performance goals (e.g., accuracy rate).	JFMIP-SR-03-02, Aug 03, Pg 51		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_20
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.021	Y		To support the physical verification process, the agency's Inventory, Supplies and Materials system should provide or interface with the tools used to perform the count (e.g., pre-numbered count cards or tags, count sheets, or electronic or radio frequency devices).	JFMIP-SR-03-02, Aug 03, Pg 51		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_21
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.27.022	Y		To support the physical verification process, the agency's Inventory, Supplies and Materials system should record electronic confirmation from other parties responsible for storing items that are recorded in the Inventory, Supplies and Materials system.	JFMIP-SR-03-02, Aug 03, Pg 51		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_22

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.001			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must record reductions in the dollar value and quantity of inventory items destroyed, lost, or pilfered.	JFMIP-SR-03-02, Aug 03, Pg 51		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.002			To support the accounting for stored items process, if financial adjustments are required as a result of a physical verification, the system must send the appropriate information to the core financial system and cost accounting system to ensure that they stay in balance with the inventory system.	JFMIP-SR-03-02, Aug 03, Pg 51		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.003			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must adjust inventory item costs for significant differences between the amount recorded for the items upon receipt and the invoiced amounts paid for the goods or any refunds/rebates.	JFMIP-SR-03-02, Aug 03, Pg 51		Manage Inbound and Outbound Shipments Manage Supply Chain Entitlement Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.004			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must generate financial transactions to record the transfer of inventory between financial categories such as from inventory held for sale to excess, obsolete, and unserviceable inventory, or between cost categories as defined for internal management. Send this information to the core financial system and cost accounting system as appropriate.	JFMIP-SR-03-02, Aug 03, Pg 52		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_4
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.005			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must recognize and record unrealized holding gains/losses when using the latest acquisition cost (LAC) method for valuing inventory.	SFFAS-3, Jun 08, Para 24; JFMIP-SR-03-02, Aug 03, Pg 52		Manage General Ledger Manage Inbound and Outbound Shipments Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_5
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.006			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must calculate the historical cost of ending inventory and cost of goods sold using a cost flow assumption method.	SFFAS-3, Jun 08, Para 22; JFMIP-SR-03-02, Aug 03, Pg 52		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_6
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.007			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must make adjustments to inventory valuations to reflect net realizable value instead of historical cost or latest acquisition cost if the conditions specified in SFFAS Number 3 under "Exception to Valuation" are met or if the inventory is declared to be excess, obsolete, or unserviceable in accordance with SFFAS Number 3.	SFFAS-3, Jun 08, Para 26; JFMIP-SR-03-02, Aug 03, Pg 52		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_7

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.28.008			To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must maintain the distinction between the cost of inventory items and selling price. Make adjustments to them separately.	JFMIP-SR-03-02, Aug 03, Pg 51		Manage Inbound and Outbound Shipments Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_8
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.29.001			To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record changes in the location of an inventory item, such as from one warehouse to another, and any associated changes in the person or organization responsible for stewardship of the item.	JFMIP-SR-03-02, Aug 03, Pg 53		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Movement_and_Tracking_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.29.002			To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items in transit from one location to another.	JFMIP-SR-03-02, Aug 03, Pg 53		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Movement_and_Tracking_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.29.003	Y		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system should provide a confirmation receipt to losing organization.	JFMIP-SR-03-02, Aug 03, Pg 53		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Movement_and_Tracking_3

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.30.001			To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items shipped from contractors or vendors for which title has passed to the government.	JFMIP-SR-03-02, Aug 03, Pg 53		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.30.002			To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost and quantity (including asset identifier and description data) of items shipped from the inventory organization to another organization for which accountability has been retained by the inventory organization until receipt by the recipient.	JFMIP-SR-03-02, Aug 03, Pg 53		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.30.003			To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost, quantity, and identity (including asset identifier and description data) of items in transit to the initial storage location, between storage locations, to a customer, or to a disposal activity.	JFMIP-SR-03-02, Aug 03, Pg 54		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_3
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.30.004			To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials must require systematic review and follow-up of aged in-transit deliveries. Specifically, the system must require review and follow-up on a scheduled basis, i.e., after 30 days and 60 days. The system must also require a mandatory disposition review after 90 days.	JFMIP-SR-03-02, Aug 03, Pg 54		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_4

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.31.001			To support the transfer to repair status process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items transferred from its current status to "in repair". Provide information to the core financial system to record the change in financial category.	JFMIP-SR-03-02, Aug 03, Pg 55		Identify Property and Materiel for Return or Disposal Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Transfer_To_Repair_Status_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.31.002			To support the transfer to repair status process, the agency's Inventory, Supplies and Materials system must adjust the valuation of inventory items in accordance with the repair accounting treatment selected by the agency in conformance with SFFAS Number 3.	JFMIP-SR-03-02, Aug 03, Pg 55		Identify Property and Materiel for Return or Disposal Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Transfer_To_Repair_Status_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.32.001			To support the accounting for repair cost process, the agency's Inventory, Supplies and Materials system must capture the direct and indirect costs of repair activities using either the direct or allowance methods of accounting for inventory held for repair.	JFMIP-SR-03-02, Aug 03, Pg 55		Identify Property and Materiel for Return or Disposal Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Account_For_Repair_Cost_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.33.001			To support the return to inventory process, the agency's Inventory, Supplies and Materials system must record the transfer of an inventory item from the status of "in repair" to its proper status and location. Provide information. such as cost, quantity, asset identifier, description, change in status, etc., to the core financial system to record the change in financial category.	JFMIP-SR-03-02, Aug 03, Pg 56		Identify Property and Materiel for Return or Disposal Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Return_Of_Inventory_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.33.002			To support the return to inventory process, the agency's Inventory, Supplies and Materials, Inventory that has been identified as unserviceable but not yet reviewed to determine its reparability, shall be reported as held for repair. When an assessment has been conducted and it has been determined that it is not economically feasible to repair the item, then the item shall be reported as excess, obsolete and unserviceable.			Identify Property and Materiel for Return or Disposal Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Return_Of_Inventory_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.34.001			To support the production ordering process, the agency's Inventory, Supplies and Materials system must support the establishment (including technical specifications and accounting classification needed by the inventory system) of orders to be placed with a contractor or other government entity to perform production work on items needed.	JFMIP-SR-03-02, Aug 03, Pg 57		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Production_Ordering_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.34.002			To support the production ordering process, the agency's Inventory, Supplies and Materials system must project the production elements necessary to complete the production cycle. These production elements must reflect bills of material, manufacturing requirements, and production time to produce or repair products.	JFMIP-SR-03-02, Aug 03, Pg 57		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Production_Ordering_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.35.001			To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide financial information in the appropriate format and method to other financial management systems used by the agency. For example, provide work-in-process costs by the designated accounting classification structure (e.g., fund, program, organization, project, object class) to the core financial system and cost accounting system.	JFMIP-SR-03-02, Aug 03, Pg 57		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.35.002			To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must accept cost and other appropriate information from a separate cost accounting system to support cost accumulation by work elements such as job order, activities, products, etc.	JFMIP-SR-03-02, Aug 03, Pg 57		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.35.003			To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must track accumulated costs, by asset identifier, including the cost of direct materials, direct labor, and overhead where applicable (including standard costs and rates, if applicable) for work-in-process. Percentage of completion methodology should be used to value work-in-process.	JFMIP-SR-03-02, Aug 03, Pg 57		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_3
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.35.004			To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide features to record unit costs and prices of products and services.	JFMIP-SR-03-02, Aug 03, Pg 57		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_4

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.36.001			To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must transfer work-in-progress to finished goods for inventory categorization and accounting purposes.	JFMIP-SR-03-02, Aug 03, Pg 58		Identify and Reserve Supply Chain Resources Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_1
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.36.002			To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	JFMIP-SR-03-02, Aug 03, Pg 58		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Record_Finished_Goods_2
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.36.003			To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other elements necessary to establish control.	JFMIP-SR-03-02, Aug 03, Pg 58		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_3
Inventory, Supplies, and Materials Monitoring and Accounting Process	04.36.004			To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must classify inventory items by item class or type to meet agency needs for management and control.	JFMIP-SR-03-02, Aug 03, Pg 58		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_4

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Management and Information Process	04.37.001			To support the requirements for management information, the agency's Inventory, Supplies and Materials system must support a summary of the following information, which may be provided in the form of a report: • Accept Unfilled Orders • Post Discrepancies • Record Acceptance and Rejection Summary • Identify Days Supply • Master Inventory • Inactive Inventory • Item Expiration/Shelf Life • Cycle Count • Inventory Accuracy • Inventory Undergoing Repair or in Production • Repair Status • Production Order and • Work-in-Process Tracking.	JFMIP-SR-03-02, Aug 03, Pgs 59-60		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Management_Information_1
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.002			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, system must provide access to the following information: • fiscal year • transaction code (e.g. sale, transfer, loan, disposal) • item description • asset identifier • performance measure code • transaction dates (date item issued/disposed and received by customer) • status (in storage, in transit, etc.) • quantity distributed, in transit, disposed • quantity of items remaining on hand subsequent to distribution/disposal activities • item condition • unit of issue/measure for each item • unit price of items distributed • unit cost of items distributed/disposed • extended price of items distributed/disposed • shipping costs of items distributed/disposed • date customer/disposal activity received the items • name, address, contact information regarding transporter • contract terms regarding delivery (e.g., FOB) or	JFMIP-SR-03-02, Aug 03, Pg 62-63		Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_1

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.003			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must reflect changes in the quantity and cost of items on hand due to distribution/disposal activities.	JFMIP-SR-03-02, Aug 03, Pg 63		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_2
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.004			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must support account balances by providing an audit trail with access to specific transaction details.	JFMIP-SR-03-02, Aug 03, Pg 63		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Inventory_Supplies_Materials_Disposition_3
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.005			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must use a chart of accounts consistent with the basic number structure and titles provided in the USSGL. Any expansion to the numbering system must roll up to the posting accounts provided in the USSGL.	JFMIP-SR-03-02, Aug 03, Pg 63		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Inventory_Supplies_Materials_Disposition_4
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.006			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must access to the following customer information: • authorization of customer eligibility • organization code • trading partner (Treasury Dept code) • loan agreement number and all associated delivery order numbers or task order numbers (including change order number, if any) • purchase order number (including change order number, if any) • blanket purchase agreement (BPA) number and all associated BPA call numbers (including change order number, if any) • Change in product or service descriptions • Change in unit of measure • Change in quantity • Change in total amount • Change in delivery/performance schedule • Provide the ability to compare customer order records to issue records and flag any differences for follow-up • cost center code • object classification • project code • program code	JFMIP-SR-03-02, Aug 03, Pg 64-65		Identify and Reserve Supply Chain Resources Manage General Ledger Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.007			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record unfilled orders if checks or cash are received with the customer order, record it against the customer order and send the information to the Receipt Management function of the core financial system for proper recognition of the associated liability to reflect the customer advance.	JFMIP-SR-03-02, Aug 03, Pg 65		Manage Supply Chain Entitlement Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_6
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.008			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must differentiate between price and historical cost.	JFMIP-SR-03-02, Aug 03, Pg 65		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_7
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.009			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record revenue earned and the appropriate offsetting account (e.g., cash, receivables, advances) in the amount for which the inventory items are sold (price).	JFMIP-SR-03-02, Aug 03, Pg 65		Collect Identify and Reserve Supply Chain Resources Manage Supply Chain Entitlement Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_8
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.010			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must identify item requests/orders for which the funds designated by the customer to purchase the items is less than the sales price of the items due to price changes, etc.	JFMIP-SR-03-02, Aug 03, Pg 65		Identify and Reserve Supply Chain Resources Manage Supply Chain Entitlement Update Asset Record	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_9

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.011			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record the consumption (including cost, asset identifier, description, quantity, etc.) of operating materials and supplies by management identified cost object identifier code to facilitate cost accounting and program management.	JFMIP-SR-03-02, Aug 03, Pg 65		Identify and Reserve Supply Chain Resources Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_10
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.012			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must provide indicators to identify any sensitive, classified, or other management determined items which restrict the loan or disposal process of an inventory, supplies, or material item.	JFMIP-SR-03-02, Aug 03, Pg 65		Identify and Reserve Supply Chain Resources Identify Property and Materiel for Return or Disposal Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_11
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.013			To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must flag any restricted inventory, supplies, or materials items that are designated for loan or disposal and provide a system control, which must be overridden by management, to prevent improper loan or disposal activities.	JFMIP-SR-03-02, Aug 03, Pg 65		Identify and Reserve Supply Chain Resources Identify Property and Materiel for Return or Disposal Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_12
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.015	Y		To support the requirements for Inventory, Supplies and Materials Disposition process, the agency's Inventory Supplies and Materials system should provide the following capabilities to access other information where applicable and available: • revenue source code • additional funding indicator, including increases and decreases • line item number, including access to contract line item data • signature (or electronic alternative) of acceptance official at agency or organization receiving the items • name, title, phone number, and mailing address of acceptance official at agency or organization receiving the items • Unique Item Identifier (note: When UIDs are used, data syntax and semantics for high capacity advanced information technology devices should conform to ISO 15434 and ISO15418 respectively)	JFMIP-SR-03-02, Aug 03, Pg 65-66		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_13

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.38.016	Y		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system should have the capability to use Electronic Data Interchange (EDI) to obtain customer orders electronically without the need for manual keying.	JFMIP-SR-03-02, Aug 03, Pg 66		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_14
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.39.001			To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must access to the following information: • pick lists to be used in pulling inventory items from storage • person or organization responsible for stewardship of loaned item(s) • location of loaned items	JFMIP-SR-03-02, Aug 03, Pg 67		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_1
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.39.002			To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must identify unfilled customer orders.	JFMIP-SR-03-02, Aug 03, Pg 67		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_2
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.39.003			To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to backorder unfilled customer orders as policy permits when insufficient stock is available to fulfill the total requirement.	JFMIP-SR-03-02, Aug 03, Pg 67		Identify and Reserve Supply Chain Resources Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_3
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.39.004			To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to compare customer order records to issue records and flag any differences for follow-up.	JFMIP-SR-03-02, Aug 03, Pg 67		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_4
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.39.005			To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide quality controls to ensure that all appropriate costs have been provided to the pricing formula for a particular customer order.	JFMIP-SR-03-02, Aug 03, Pg 67		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_5

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.39.006			To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to develop the information necessary, (e.g., payment terms, invoice date, item quantity, unit price, extended price, invoice amount, and additional charges such as transportation, etc.) to prepare an initial invoice for a customer that provides adequate support for the prices charged.	JFMIP-SR-03-02, Aug 03, Pg 67		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_6
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.40.001			To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must account for the proceeds resulting from the disposal process.	JFMIP-SR-03-02, Aug 03, Pg 68		Identify Property and Materiel for Return or Disposal Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_1
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.40.002			To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must calculate the quantity and cost of items designated as "excess, obsolete, unserviceable, or unissuable".	JFMIP-SR-03-02, Aug 03, Pg 68		Identify Property and Materiel for Return or Disposal Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_2
Inventory, Supplies, and Materials Disposition, Distribution and Disposal Processes	04.40.003			To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must identify Munitions List Items, small arms, and other controlled items such as Flight-Safety Critical Aircraft Parts (FSCAP) and items requiring trade security controls.	JFMIP-SR-03-02, Aug 03, Pg 68		Identify Property and Materiel for Return or Disposal Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_3

ACRONYMS

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 5 – Revenue and Accounts Receivable		
Req. ID	**Change Type**	**Reason for Change**
05.06.030	**D**	**Duplicate of 02.01.200**
05.06.031	**D**	**Duplicate of 02.01.201**
05.06.032	**D**	**Duplicate of 02.01.202**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 5, Revenue and Accounts Receivable

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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REVENUE AND ACCOUNTS RECEIVABLE INTRODUCTION

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

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

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

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Revenue (Including Financing Sources)	05.01.02			When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system should recognize a gain or loss rather than revenue or expense so as to differentiate such transactions.	SFFAS-7, Jun 08, Para 35	DoDFMR Vol 4, Jul 99, Ch 18,180201.D	Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_1
Recognize Revenue (Including Financing Sources)	05.01.03			The system must recognize revenue when services are provided to the public or another government entity (except for specific services produced to order under a contract).	SFFAS-7, Jun 08, Para 36(a)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A.2.a	Calculate Associated Revenue Manage Supply Chain Entitlement Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_2
Recognize Revenue (Including Financing Sources)	05.01.04			When specific goods are made to order under a contract (either short or long term), or specific services are produced to order under a contract (either short or long term), the system should recognize monthly revenue based on the ratio that the costs incurred to date on that order bear to the total costs estimated to be incurred on the order when it is completed. If a loss is probable (more likely than not), revenue should continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss should be recognized in proportion to total cost over the life of the contract.	SFFAS-7, Jun 08, Para 36(b)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A.2.b	Calculate Associated Revenue Manage Supply Chain Entitlement Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_3
Recognize Revenue (Including Financing Sources)	05.01.05			When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are issued to the customer.	SFFAS-7, Jun 08, Para 36©	DoDFMR Vol 4, Jul 99, Ch 18,180201.A.2.c	Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_4

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Revenue (Including Financing Sources)	05.01.06			When services are rendered continuously over time or the right to use an asset extends continuously over time, the system should recognize revenue in proportion to costs incurred or the use of the asset, as appropriate.	SFFAS-7, Jun 08, Para 36(d)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A.2.d	Calculate Associated Revenue Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_5
Recognize Revenue (Including Financing Sources)	05.01.07			When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser.	SFFAS-7, Jun 08, Para 36(e)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A.2.e	Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_6
Recognize Revenue (Including Financing Sources)	05.01.08			The system shall record all advances, including those under any long-term contract in excess of revenue earned, as unearned revenue. The system, for the DoD Components receiving an advance (unearned revenue) or prepayment (deferred credit), shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), the DoD Component's system shall record the appropriate amount as revenue and reduce the liability accordingly.	SFFAS-7, Jun 08, Para 37	DoDFMR Vol 4, Jun 09, Ch 12,120201	Generate Offsetting Receivable Liability Pro Forma Entries Manage Liabilities Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_7
Recognize Revenue (Including Financing Sources)	05.01.09			To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price predetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown.	SFFAS-7, Jun 08, Para 41		Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_8

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Revenue (Including Financing Sources)	05.01.10			The system should recognize revenue arising from donations for those inflows of resources which meet recognition criteria for assets and should be measured at the estimated fair value of the contribution.	SFFAS-7, Jun 08, Para 62	DoDFMR Vol 4, Jul 99, Ch 18,180402.B.1	Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_9
Recognize Revenue (Including Financing Sources)	05.01.11			The system must recognize appropriations used as a financing source in determining net results of operations.	SFFAS-7, Jun 08, Para 72	DoDFMR Vol 4, Jul 99, Ch 18,180201.C.1	Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_10
Recognize Revenue (Including Financing Sources)	05.01.12			To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period.	SFFAS-7, Jun 08, Para 73	DoDFMR Vol 4, Jul 99, Ch 18,180201.C.2	Calculate Associated Revenue Manage Supply Chain Entitlement Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_11
Recognize Revenue (Including Financing Sources)	05.01.13			To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs.	SFFAS-7, Jun 08, Para 73	DoDFMR Vol 4, Jul 99, Ch 18,180201.C.2	Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_12

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Revenue (Including Financing Sources)	05.01.14			When interest earned represents interest on invested funds, which was derived primarily from exchange transactions, the system should classify the amount earned in the same manner as the predominant source of the invested balances.	SFFAS-7, Jun 08, Para 36 (d)	DoDFMR Vol 4, Jul 99, Ch 18, 180402.A.3	Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_13
Recognize Revenue (Including Financing Sources)	05.01.15			The system shall account for amounts received in advance of performance as unearned revenues until performance is accomplished. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments prior to the receipt of cash and records the amount.	SFFAS-7, Jun 08, Para 37	DoDFMR Vol 4, Jul 99, Ch 18,180304			
Recognize Revenue (Including Financing Sources)	05.01.16			The system should recognize exchange revenue in determining the net cost of operations on the reporting entity's "Statement of Net Costs" during the period. The exchange revenue should be recognized regardless of whether the entity retains the revenue for its own use or transfers it to other entities.	SFFAS-7, Jun 08, Para 43	DoDFMR Vol 4, Jul 99, Ch 18,180301	Calculate Associated Revenue Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_14
Recognize Revenue (Including Financing Sources)	05.01.17			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type and income by type of service performed.	OFFM-NO-0106, Jan 06 SMA-08		Calculate Associated Revenue Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Revenue_15

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Revenue (Including Financing Sources)	05.01.18			If an entity transfers exchange revenue to other entities, in which it recognized virtually no costs (either during the current period or during past periods) in connection with earning revenue that it collects, similar recognition by other entities is appropriate. If the other entities to which the revenue is transferred also recognize virtually no costs in connection with earning the revenue, the amounts transferred to them should not offset their gross cost in determining their net cost of operations but rather should be recognized as a financing source in determining their operating results. If the other entities to which the revenue is transferred do recognize costs in connection with earning the revenue, the amounts transferred to them should offset their gross cost in determining their net cost of operations	SFFAS-7, Jun 08, Para 45.2.a,b		Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_16
Recognize Revenue (Including Financing Sources)	05.01.19			The system should recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized.	SFFAS-7, Jun 08, Para 45.3		Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_17
Recognize Revenue (Including Financing Sources)	05.01.21			The system should recognize exchange revenue in determining the net cost of operations of the reporting entity during the period.	SFFAS-7, Jun 08, Para 43	DoDFMR Vol 4, Jul 99, Ch 18,180301	Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_18

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Revenue (Including Financing Sources)	05.01.22			To support the Recognition of Special Cases, the system should recognize that any exchange revenue transferred to others will not affect the collecting entity's net position. Therefore, as required by the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity's operating results.	SFFAS-7, Jun 08, Para 138		Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_19
Recognize Revenue (Including Financing Sources)	05.01.23			To support the Recognition of Special Cases, rents, royalties, and bonuses transferred to Treasury for the General Fund or to other Government reporting entities should be recognized similarly by these recipient entities. The revenue is exchange revenue and should be recognized and measured under the exchange revenue standards. However, neither the Government as a whole nor the other recipient entities recognize the natural resources as an asset and depletion as a cost. Therefore, the revenue should not offset the cost of operations for the U.S. Government as a whole or for these entities. As in the case of MMS, offsetting cost by this revenue would distort the relationship between the net cost of operations and the measures of the performance of these entities. The exchange revenue should instead be a financing source in determining the operating results and change in net position.	SFFAS-7, Jun 08, Para 143		Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_20
Recognize Revenue (Including Financing Sources)	05.01.24			To support the Recognition of Special Cases, the budget may require the earned revenue inflow, related to the entity's costs, to be paid to the General Fund or another entity. Reporting the transfer-out of such revenue as a reduction in net results of operations lets the responsible entity properly report its earnings in net cost of operations without increasing its net position.	SFFAS-7, Jun 08, Para 221		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Recognize_Revenue_21
Establish Receivables, Maintain and Update Account Information	05.02.03			To support the Receivables and Billing process, the Core financial system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.	OFFM-NO-0106, Jan 06 RMB-01; JFMIP-SR-03-01, Jan 03 RMP-1		Establish Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_1

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.04			To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule existing receivables to be paid under installment plans.	OFFM-NO-0106, Jan 06 RMB-21; JFMIP-SR-03-01, Jan 03 RMP-4		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_2
Establish Receivables, Maintain and Update Account Information	05.02.05			To support the Receivable Management Process, the Revenue System must provide the capability to accept transactions that generate revenue receivables.	JFMIP-SR-03-01, Jan 03 RMP-2		Establish Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_3
Establish Receivables, Maintain and Update Account Information	05.02.06			To support the Debt Management function, the Revenue System must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding.	JFMIP-SR-03-01, Jan 03 DM-2		Establish Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_4
Establish Receivables, Maintain and Update Account Information	05.02.07			To support the Debt Management function, the Revenue System must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.	JFMIP-SR-03-01, Jan 03 DM-11		Establish Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_5

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.08			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain customer information to support receivable management processes including the following: • Customer name • Customer ID number • Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer) • Billing method (Intra-governmental Payment and Collection (IPAC), 1081, paper bill, or other) • Taxpayer Identification Number (TIN) • Customer address • Customer contact name • Customer contact telephone number • Customer contact e-mail address • Federal vs. Non-Federal indicator • Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS) I Trading Partner codes (for Federal customers) • Agency Locator Code (ALC) (for Federal customers) • IRS 1099-C indicator • Third-party payer name • Third-party payer address • Third-party payer contact name • Third-party payer contact telephone number	OFFM-NO-0106, Jan 06 RMA-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_6
Establish Receivables, Maintain and Update Account Information	05.02.09			To support the Debt Management function, the Revenue System must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.	JFMIP-SR-03-01, Jan 03 DM-3		Post to General Ledger Validate Customer Information	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_7
Establish Receivables, Maintain and Update Account Information	05.02.10			To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.	OFFM-NO-0106, Jan 06 RMC-01		Calculate Interest Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_8

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.12			To support the Receivables and Billing process, the Core financial system must provide automated functionality to query outstanding receivable balance. Parameter is the receivable document number. Result is the original amount of the receivable, the current outstanding amount of the receivable and a detailed list of all activity related to the receivable, including: • Adjustments • Interest • Penalties • Administrative charges • Collections • Waivers • Write-offs.	OFFM-NO-0106, Jan 06 RMB-25; JFMIP-SR-03-01, Jan 03 OLQ-9		Review Outstanding Principal Balance		Establish_AR_Maintain_Update_Account_Information_9
Establish Receivables, Maintain and Update Account Information	05.02.13			To support the Debt Management process, the Core financial system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include: • Accounting Period • Treasury Account Symbol (TAS) or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).	OFFM-NO-0106, Jan 06 RMC-08		Calculate Aging Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Establish_AR_Maintain_Update_Account_Information_10
Establish Receivables, Maintain and Update Account Information	05.02.14			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.	OFFM-NO-0106, Jan 06 RMD-07		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_11
Establish Receivables, Maintain and Update Account Information	05.02.16			To support the Receivables and Billing process, the Core financial system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.	OFFM-NO-0106, Jan 06 RMB-02		Maintain Accounts Receivable Balances Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_12

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.17			To support the Debt Management process, the Core financial system must provide automated functionality to query customer receivables. Parameters include Customer ID Number, Customer Name, TIN, Trading partner codes. Result is a display of the customer's information (e.g., customer ID number, customer name, TIN, trading partner codes) and all receivable-related activity associated with the customer, including the following: • Principal • Interest • Penalties • Administrative charges • Adjustments • Collections • Waivers • Write-offs • Receivable balance. • Group interest, penalties, and administrative charges with their associated principal. Drill down to the detailed transactions, documents, and document details (e.g., document numbers, transaction dates, document reference numbers, receivable statuses (billed or unbilled), bill numbers (if billed), bill dates, dunning notice dates, referral dates, due dates, and delinquent debt statuses).	OFFM-NO-0106, Jan 06 RMC-20		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_13
Establish Receivables, Maintain and Update Account Information	05.02.19			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the following additional information on receivable documents: |• Baseline receivable date (used to properly age the receivable and determine the delinquency date)|• Customer ID number|• Reimbursable agreement number.	OFFM-NO-0106, Jan 06 RMB-04		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_14
Establish Receivables, Maintain and Update Account Information	05.02.21			To support the Debt Management process, the Core financial system must provide automated functionality to classify delinquent debt by the following categories needed for the Treasury Report on Receivables (TROR): • In Bankruptcy • In Forbearance or formal appeals process • In Foreclosure • At private collection agencies • At DOJ • Eligible for internal offset • In wage garnishment • At Treasury for cross-servicing • At Treasury for Offset • At Agency • Other.	OFFM-NO-0106, Jan 06 RMC-18		Notify Manage Delinquent Debt		Establish_AR_Maintain_Update_Account_Information_15

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.25			For all non-federal agency receivables (due from the public), the system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1 paragraphs 45 - 51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct.	SFFAS-1, Jun 08, Para 45-51	DoDFMR Vol 4, Sep 09, Ch 3,030406	Calculate Allowance for Loss on Public Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_16
Establish Receivables, Maintain and Update Account Information	05.02.26			The system must record an interest receivable for the amount of interest income earned but not received for an accounting period.	SFFAS-1, Jun 08, Para 53	DoDFMR Vol 4, Sep 09, Ch 3,030307.	Calculate Interest Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_17
Establish Receivables, Maintain and Update Account Information	05.02.27			The system should not recognize interest on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Payments received from the debtor are required to be applied first to penalty and administrative cost charged, second to interest receivable, and third to outstanding debt principal, per Federal Claims Collection Standards, 31 CFR, Chapter IX Part 901.9 (a) and (f).However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable should be disclosed.	SFFAS-1, Jun 08, Para 54-55; CFR, Chapter IX Part 901.9 (a) and (f)		Calculate Interest Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_18

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.28			To support the Receivables and Billing process, the Core financial system must provide automated functionality to query reimbursable agreements. Parameters include Reimbursable Agreement Number, Customer ID Number, Customer Name, Project, or Fund. Result is a display of the following information for each reimbursable agreement selected: • Period of performance • Billing terms • Reimbursable agreement amount • Billing limit • Amount obligated • Amount expended • Unfilled customer order amount • Advances collected • Advances applied to earned revenue • Remaining balance on advances • Amount earned • Amount billed • Amount collected on receivables • Outstanding accounts receivable (billed and unbilled)	OFFM-NO-0106, Jan 06 RMB-26		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_19
Establish Receivables, Maintain and Update Account Information	05.02.29			The system must be able to distinguish between entity receivables and non-entity receivables.	SFFAS-1, Jun 08, Para 43	DoDFMR Vol 4, Sep 09, Ch 3,030201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Establish_AR_Maintain_Update_Account_Information_20
Establish Receivables, Maintain and Update Account Information	05.02.30			The system must account for interest receivable from federal entities separately from interest receivable from the public.	SFFAS-1, Jun 08, Para 56	DoDFMR Vol 4, Sep 09, Ch 3,030501	Calculate Interest Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_21
Establish Receivables, Maintain and Update Account Information	05.02.31			The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31. U.S.C. 3717.	SFFAS-1, Jun 08, Para 53	DoDFMR Vol 4, Sep 09, Ch 3,030307	Calculate Interest Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_22

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.32			To support the Debt Management process, the Core financial system must provide automated functionality to provide the capability to calculate and record the allowance for loss on accounts receivable based on agency-defined criteria, including percentage of gross book value of receivables within an age category, customer type, and receivable type.	OFFM-NO-0106, Jan 06 RMC-17		Calculate Allowance for Loss on Public Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_23
Establish Receivables, Maintain and Update Account Information	05.02.33			To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type.	OFFM-NO-0106, Jan 06 RMC-03		Calculate Administrative Fees Calculate Penalty Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_24
Establish Receivables, Maintain and Update Account Information	05.02.34			To support the Collections and Offsets process, the Core financial system must provide automated functionality to query collections. Parameters include: • Source • Customer ID number • Customer name • TIN • Reimbursable agreement number • Receivable document number • Deposit date range • Accounting period • Accounting classification. Result is a list of collections within the specified parameters, with the values for all the possible parameters.	OFFM-NO-0106, Jan 06 RMD-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_25
Establish Receivables, Maintain and Update Account Information	05.02.35			To support the Bill Generation function, the Revenue System must provide the capability to record billings by line item in order to identify specific accounting classification codes.	JFMIP-SR-03-01, Jan 03 BG-3; JFMIP-SR-03-01, Jan 03 RMP-5		Establish Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_26

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.36			To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type.	OFFM-NO-0106, Jan 06 RMC-02	DoDFMR Vol 4, Oct 08, Ch 3, Annex 1.B.1	Calculate Interest Calculate Penalty Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_27
Establish Receivables, Maintain and Update Account Information	05.02.37			To support the Debt Management process, the Core financial system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.	OFFM-NO-0106, Jan 06 RMC-05		Calculate Interest		Establish_AR_Maintain_Update_Account_Information_28
Establish Receivables, Maintain and Update Account Information	05.02.38			To support the Debt Management process, the Core financial system must provide automated functionality to query accounts receivable by age categories. Parameters include: • Accounting Period • TAS or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. |Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.	OFFM-NO-0106, Jan 06 RMC-09		Calculate Aging		Establish_AR_Maintain_Update_Account_Information_29
Establish Receivables, Maintain and Update Account Information	05.02.39			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record revenue received under reimbursable agreements. Update the earned revenue balances on the reimbursable agreements.	OFFM-NO-0106, Jan 06 RMD-09		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_30
Establish Receivables, Maintain and Update Account Information	05.02.40			To support the Debt Management process, the Core financial system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.	OFFM-NO-0106, Jan 06 RMC-19		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_31

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.41			To support the Debt Management process, the Core financial system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.	OFFM-NO-0106, Jan 06 RMC-04		Calculate Administrative Fees Calculate Interest Calculate Penalty Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_32
Establish Receivables, Maintain and Update Account Information	05.02.42			To support the Receivables and Billing process, the Core financial system must provide automated functionality to Capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.	OFFM-NO-0106, Jan 06 RMB-03		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_33
Establish Receivables, Maintain and Update Account Information	05.02.43			To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule a receivable multiple times.	OFFM-NO-0106, Jan 06 RMB-22		Re-Calculate Receivable	Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_34
Establish Receivables, Maintain and Update Account Information	05.02.44			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.	OFFM-NO-0106, Jan 06 RMB-23		Review Outstanding Principal Balance		Establish_AR_Maintain_Update_Account_Information_35
Establish Receivables, Maintain and Update Account Information	05.02.45			To support the Debt Management process, the Core financial system must provide automated functionality to classify receivables written off as "Currently not Collectible" or "Closed Out."	OFFM-NO-0106, Jan 06 RMC-12		Review Outstanding Principal Balance Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Establish_AR_Maintain_Update_Account_Information_36
Establish Receivables, Maintain and Update Account Information	05.02.46			To support the Debt Management process, the Core financial system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.	OFFM-NO-0106, Jan 06 RMC-16		Re-Calculate Receivable	Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_37

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.47			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.	OFFM-NO-0106, Jan 06 RMD-08		Generate Offsetting Receivable Liability Pro Forma Entries Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_38
Establish Receivables, Maintain and Update Account Information	05.02.48			To support the Collections and Offsets process, the Core financial system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.	OFFM-NO-0106, Jan 06 RMD-10		Generate Offsetting Receivable Liability Pro Forma Entries	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_39
Establish Receivables, Maintain and Update Account Information	05.02.49			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	OFFM-NO-0106, Jan 06 RMA-02		Post to General Ledger Validate Customer Information	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_40
Establish Receivables, Maintain and Update Account Information	05.02.50			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer file. Parameters include: • Customer number • Customer name • Customer Taxpayer Identification Number (TIN) • Data Universal Numbering System (DUNS)+4 number • IRS 1099-C indicator|Result is a display of all data for the specified customer.	OFFM-NO-0106, Jan 06 RMA-03		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_41
Establish Receivables, Maintain and Update Account Information	05.02.51			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	OFFM-NO-0106, Jan 06 RMA-04		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_42

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.52			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer history. Parameters include customer number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	OFFM-NO-0106, Jan 06 RMA-05		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_43
Establish Receivables, Maintain and Update Account Information	05.02.53			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.	OFFM-NO-0106, Jan 06 RMA-06		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_44
Establish Receivables, Maintain and Update Account Information	05.02.54			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.	OFFM-NO-0106, Jan 06 RMA-07		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_45
Establish Receivables, Maintain and Update Account Information	05.02.55			To support the Receivable Management Process, the Revenue System must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	JFMIP-SR-03-01, Jan 03 RMP-4		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_46
Establish Receivables, Maintain and Update Account Information	05.02.56			To support the Debt Management function, the Revenue System must provide the capability to maintain data on individual receivables and referenced transactions supporting the receivable.	JFMIP-SR-03-01, Jan 03 DM-1		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_47
Establish Receivables, Maintain and Update Account Information	05.02.57			To support the Debt Management function, the Revenue System must provide the capability to calculate interest and penalty charges using the appropriate Treasury Late Payment Charge rate and user-defined criteria (e.g., customer, customer type). Automatically generate a separate line item for interest charges on the customer bill.	JFMIP-SR-03-01, Jan 03 DM-4		Calculate Interest Calculate Penalty		Establish_AR_Maintain_Update_Account_Information_48
Establish Receivables, Maintain and Update Account Information	05.02.58			To support the Debt Management function, the Revenue System must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.	JFMIP-SR-03-01, Jan 03 DM-5		Calculate Administrative Fees Calculate Penalty Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_49

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.59			To support the Debt Management function, the Revenue System must provide the capability to provide an automated process for issuing invoices and follow-ups every 30 days, and generate posting/updating to the General Ledger with automated audit trail to source documents (OMB Circular A-129).	JFMIP-SR-03-01, Jan 03 DM-6		Generate Demand for Payment Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_50
Establish Receivables, Maintain and Update Account Information	05.02.60			To support the Debt Management function, the Revenue System must provide the capability to follow instructions provided in authoritative guidance: |• Automatically age receivables as described in OMB Circular A-129;|• Provide referral of payment history to Credit Reporting Bureaus (31 U.S.C. 3711);|• Refer all applicable non-federal accounts receivable over 180 days to Treasury for Offset (DCIA of 1996); and|• Generate report of accounts receivable for debts in excess of $100,000 for approval or write-off (31 CFR Part 902).	JFMIP-SR-03-01, Jan 03 DM-7		Calculate Aging		Establish_AR_Maintain_Update_Account_Information_51
Establish Receivables, Maintain and Update Account Information	05.02.61			To support the Debt Management function, the Revenue System must provide the capability to provide information on the age of receivables to allow for management and prioritization of collection activities. This is to include aging information on individual receivables and on a summary basis, such as by customer, type of customer, fund, and general ledger account.	JFMIP-SR-03-01, Jan 03 DM-8		Calculate Aging		Establish_AR_Maintain_Update_Account_Information_52
Establish Receivables, Maintain and Update Account Information	05.02.62			To support the Debt Management function, the Revenue System must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.	JFMIP-SR-03-01, Jan 03 DM-14		Calculate Interest		Establish_AR_Maintain_Update_Account_Information_53
Establish Receivables, Maintain and Update Account Information	05.02.63			To support the Debt Management function, the Revenue System must provide the capability to calculate (as a percentage of gross receivables or related revenues) and record the allowance for doubtful accounts based on historical experience, review of files, or other data indicating trend.	JFMIP-SR-03-01, Jan 03 DM-17		Calculate Allowance for Loss on Public Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_54

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.64			To support the Debt Management function, the Revenue System must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following: • In Forbearance or in Formal Appeals Process; • In Foreclosure; • In Wage Garnishment; • Rescheduled; • Current; • Waived/un-waived; • Eligible for Referral to Treasury for Offset; • Referred to Treasury for Offset; • Eligible for Internal Offset; • Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-servicing; • Referred to Treasury for cross-servicing; • Referred to private collection agency; • Referred to Department of Justice [with tracked cases by code and date]; • Offset; • Suspended; • Compromised; • Currently not collectible (written off, but not yet closed out); • Written-off; and • Closed Out.	JFMIP-SR-03-01, Jan 03 DM-21		Post to General Ledger Re-Calculate Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_55
Establish Receivables, Maintain and Update Account Information	05.02.65			To support the Debt Management function, the Revenue System must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.	JFMIP-SR-03-01, Jan 03 DM-23		Determine If Receivable Can Be Offset	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_56
Establish Receivables, Maintain and Update Account Information	05.02.66	Y		To support the Debt Management function, the Revenue System should provide the capability to support ability to capture free form notes (i.e., comments from phone messages) by date and to retrieve comments by date.	JFMIP-SR-03-01, Jan 03 DM-25		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_57
Establish Receivables, Maintain and Update Account Information	05.02.67	Y		To support the Debt Management function, the Revenue System should provide the capability to provide a status code with user definable text values that can be used for monitoring and tracking accounts.	JFMIP-SR-03-01, Jan 03 DM-26		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_58
Establish Receivables, Maintain and Update Account Information	05.02.68			Obligations shall be recorded in the official accounting records at the time a legal obligation is incurred, or as close to the time of incurrence as is feasible. In no instance shall obligations be recorded any later than 10 calendar days following the day that an obligation is incurred (to include obligations incurred when invoices are overpaid or duplicate payments are made). Every effort shall be made to record an obligation in the month incurred.		DoDFMR Vol 3, Sep 09, Ch 8,080301.A	Maintain Accounts Receivable Balances Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_59

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.69			The system must record, as accounts receivable, uncollected amounts earned from reimbursable sales.		DoDFMR Vol 4, Sep 09, Ch 3, 030303	Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_60
Generate Bills/Statements	05.03.01			To support the Receivables and Billing process, the Core financial system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: • Percentage of work completed • Accrued expenditures • Actual costs incurred (direct and indirect using data from the cost management system). Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number; and • Date due.	OFFM-NO-0106, Jan 06 RMB-07		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_1
Generate Bills/Statements	05.03.02			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081.	OFFM-NO-0106, Jan 06 RMB-14; JFMIP-SR-03-01, Jan 03 BG-6		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_2
Generate Bills/Statements	05.03.03			To support the Receivable Management Process, the Revenue System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as IPAC. Provide supporting data to agencies billed which can be used to verify the charges.	JFMIP-SR-03-01, Jan 03 RMP-6	DoDFMR Vol 4, Sep 09, Ch 3,030504.C, .D	Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_3
Generate Bills/Statements	05.03.05			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.	OFFM-NO-0106, Jan 06 RMB-19		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_4
Generate Bills/Statements	05.03.06			To support the Receivables and Billing process, the Core financial system must provide automated functionality to derive the bill date from the system date and allow for override.	OFFM-NO-0106, Jan 06 RMB-15; JFMIP-SR-03-01, Jan 03 BG-7		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_5

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Generate Bills/Statements	05.03.07			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate Customer Account Statements. Parameters include customer type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes: • Statement date • Customer ID number • Customer name • Customer address • Customer contact name • Agency name • Agency contact name • Agency contact phone number • Agency contact email address • Balance brought forward • Receivables established (including due dates) • Interest • Penalties • Administrative costs • Adjustments made • Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were applied) • Outstanding receivable balance.|Provide agency the option to generate customer statements in Excel format.	OFFM-NO-0106, Jan 06 RMB-24		Establish Receivable Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_6
Generate Bills/Statements	05.03.09			To support the Debt Management process, the Core financial system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type.	OFFM-NO-0106, Jan 06 RMC-06; JFMIP-SR-03-01, Jan 03 DM-15		Generate Dunning		Generate_Bills_And_Statements_7
Generate Bills/Statements	05.03.11			To support the Debt Management process, the Core financial system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.	OFFM-NO-0106, Jan 06 RMC-07; JFMIP-SR-03-01, Jan 03 DM-24		Generate Dunning		Generate_Bills_And_Statements_8
Generate Bills/Statements	05.03.12			To support the Receivables and Billing process, the Core financial system must provide automated functionality to customize the text and data elements to be displayed on system-generated bills, by customer type, receivable type, or billing method. For example, an IPAC bill for the sale of goods and services would need to contain different supporting text than a bill to an employee for an overpayment.	OFFM-NO-0106, Jan 06 RMB-11		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_9
Generate Bills/Statements	05.03.13			To support the Receivables and Billing process, the Core financial system must provide automated functionality to consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.	OFFM-NO-0106, Jan 06 RMB-17; JFMIP-SR-03-01, Jan 03 BG-8		Establish Receivable Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_10
Generate Bills/Statements	05.03.14			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.	OFFM-NO-0106, Jan 06 RMB-05		Calculate Aging		Generate_Bills_And_Statements_11

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Generate Bills/Statements	05.03.15			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number • Date due.	OFFM-NO-0106, Jan 06 RMB-06		Establish Receivable Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_12
Generate Bills/Statements	05.03.16			To support the Receivables and Billing process, the Core financial system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.	OFFM-NO-0106, Jan 06 RMB-08		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_13
Generate Bills/Statements	05.03.17			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.	OFFM-NO-0106, Jan 06 RMB-09		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_14
Generate Bills/Statements	05.03.18			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to third party payers as responsible debtors.	OFFM-NO-0106, Jan 06 RMB-10		Establish Receivable Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_15
Generate Bills/Statements	05.03.19			To support the Receivables and Billing process, the Core financial system must provide automated functionality to include advances and prior collections received on bills.	OFFM-NO-0106, Jan 06 RMB-13		Review Outstanding Principal Balance		Generate_Bills_And_Statements_16
Generate Bills/Statements	05.03.20			To support the Receivables and Billing process, the Core financial system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill and provide a description of each.	OFFM-NO-0106, Jan 06. RMB-12		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_17
Generate Bills/Statements	05.03.21			To support the Receivables and Billing process, the Core financial system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.	OFFM-NO-0106, Jan 06. RMB-18		0	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_18
Generate Bills/Statements	05.03.22			To support the Receivables and Billing process, the Core financial system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or a when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.	OFFM-NO-0106, Jan 06 RMB-20		Re-Calculate Receivable	Prospect-to-Order	Generate_Bills_And_Statements_19
Generate Bills/Statements	05.03.23			To support the Receivable Management Process, the Revenue System must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.	JFMIP-SR-03-01, Jan 03 RMP-3		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_20

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Generate Bills/Statements	05.03.25			To support the Bill Generation function, the Revenue System must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: • Percentage of reimbursable obligations, accrued expenditures or costs; • Fee schedules for goods or services provided; and • Payment schedules or other agreements with other entities.	JFMIP-SR-03-01, Jan 03 BG-1		Determine Billing Requirements Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_21
Generate Bills/Statements	05.03.26			To support the Bill Generation function, the Revenue System must provide the capability to automatically calculate additional customer charges (e.g., interest) using user-defined criteria and automatically generate separate line item to reflect charges on the bill.	JFMIP-SR-03-01, Jan 03 BG-2		Calculate Interest		Generate_Bills_And_Statements_22
Generate Bills/Statements	05.03.27			To support the Bill Generation function, the Revenue System must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.	JFMIP-SR-03-01, Jan 03 BG-4		Confirm Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_23
Generate Bills/Statements	05.03.28			To support the Bill Generation function, the Revenue System must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.	JFMIP-SR-03-01, Jan 03 BG-5		Reject Accounts Receivable Request	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_24
Generate Bills/Statements	05.03.29			To support the Bill Generation function, the Revenue System must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.	JFMIP-SR-03-01, Jan 03 BG-9		Establish Receivable Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_25
Generate Bills/Statements	05.03.30			To support the Bill Generation function, the Revenue System must provide the capability to allow adjustments to billing data prior to billing.	JFMIP-SR-03-01, Jan 03 BG-10		Re-Calculate Receivable	Prospect-to-Order	Generate_Bills_And_Statements_26
Generate Bills/Statements	05.03.31			To support the Bill Generation function, the Revenue System must provide the capability to store billing supporting information.	JFMIP-SR-03-01, Jan 03 BG-12		Confirm Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_27
Generate Bills/Statements	05.03.32			To support the Bill Generation function, the Revenue System must provide the capability to perform on-line "drill downs" from general ledger summary balances to detail transactions and referenced documents.	JFMIP-SR-03-01, Jan 03 BG-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Generate_Bills_And_Statements_28
Generate Bills/Statements	05.03.33			To support the Bill Generation function, the Revenue System must provide the capability to issue credit bills when merchandise is returned.	JFMIP-SR-03-01, Jan 03 BG-14		Issue Credit Memo		Generate_Bills_And_Statements_29
Generate Bills/Statements	05.03.34			To support the Bill Generation function, the Revenue System must provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.	JFMIP-SR-03-01, Jan 03 BG-15		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_30
Generate Bills/Statements	05.03.35			To support the Bill Generation function, the Revenue System must provide the capability to generate recurring billings with pre-defined customer and amount information.	JFMIP-SR-03-01, Jan 03 BG-16		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_31

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Generate Bills/Statements	05.03.36	Y		To support the Bill Generation function, the Revenue System should provide the capability to sort and summarize billing line item information, using user-defined criteria.	JFMIP-SR-03-01, Jan 03 BG-17		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_32
Generate Bills/Statements	05.03.37	Y		To support the Bill Generation function, the Revenue System should provide the capability to allow customers to access their bills via the Internet.	JFMIP-SR-03-01, Jan 03 BG-18		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_33
Generate Bills/Statements	05.03.38	Y		To support the Bill Generation function, the Revenue System should provide the capability to produce billing statements with tear-off portion, Magnetic Ink Character Recognition (MICR)-encoded to facilitate a lockbox operation.	JFMIP-SR-03-01, BG-19		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_34
Generate Bills/Statements	05.03.39			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture a unique bill number and a bill date on system-generated bills.	OFFM-NO-0106, Jan 06 RMB-16		Generate Dunning		
Record Collections	05.04.03			To support the Collections and Offsets process, the Core financial system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute.	OFFM-NO-0106, Jan 06 RMD-04; JFMIP-SR-03-01, Jan 03 CP-1	DoDFMR Vol 4, Sep 09, Ch 3,030308	Apply Collection		Record_Collections_1
Record Collections	05.04.08			To support the Collections and Offsets process, the Core financial system must provide automated functionality to capture the following additional information on collections: • Vendor/customer ID number and name • Deposit number • Deposit date • Deposit confirmation date • Obligation reference number • Reimbursable agreement reference number • Advance reference number • Payment reference number • Source (Cash, Electronic Fund Transfer (EFT), Check, Money order, Credit card, Intra-governmental Payment and Collection (IPAC), SF 1081, Electronic file from bank, or Treasury Offset Program) • Comments.	OFFM-NO-0106, Jan 06 RMD-01		Apply Collection		Record_Collections_2
Record Collections	05.04.10			To support the Collection Process, the Revenue System must provide the capability to apply collections to more than one receivable.	JFMIP-SR-03-01, Jan 03 CP-5		Apply Collection		Record_Collections_3

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Collections	05.04.11			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.	OFFM-NO-0106, Jan 06 RMD-03; JFMIP-SR-03-01, Jan 03 CP-2		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_4
Record Collections	05.04.14			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections received against receivables that were waived or written off.	OFFM-NO-0106, Jan 06 RMD-05		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_5
Record Collections	05.04.16			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation.	OFFM-NO-0106, Jan 06 RMD-06		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_6
Record Collections	05.04.17			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture "Treasury Document #" on all transactions that impact the Fund Balance with Treasury (FBWT).	OFFM-NO-0106, Jan 06 FBA-11		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_7

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Collections	05.04.22			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.	OFFM-NO-0106, Jan 06 RMD-02		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_8
Record Collections	05.04.23			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define transactions that impact the FBWT and are reported on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system as "IPAC", "CA$HLINK II", "Treasury Disbursing Office (TDO) Payments", or "Reclassifications".	OFFM-NO-0106, Jan 06 FBA-10		Manage Execution with Treasury Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_9
Record Collections	05.04.24			To support the Collection Process, the Revenue System must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce “or liquidate” cumulative payments and expenditures (e.g., upon the refund of erroneous payments).	JFMIP-SR-03-01, Jan 03 CP-3		Apply Collection		Record_Collections_10
Record Collections	05.04.25			To support the Collection Process, the Revenue System must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, Agency Locator Code (ALC) code, Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) and accomplish date.	JFMIP-SR-03-01, Jan 03 CP-4		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_11
Record Collections	05.04.26			To support the Collection Process, the Revenue System must provide the capability to re-open closed accounts to record collections after a waiver or write-off of a receivable has been recorded.	JFMIP-SR-03-01, Jan 03 CP-6		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_12

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Collections	05.04.27			To support the Collection Process, the Revenue System must provide the capability to process SF-5515 debit vouchers, SF 215, charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.	JFMIP-SR-03-01, Jan 03 CP-7		Apply Collection		Record_Collections_13
Record Collections	05.04.28			To support the Collection Process, the Revenue System must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.	JFMIP-SR-03-01, Jan 03 CP-8		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_14
Record Collections	05.04.29			To support the Collection Process, the Revenue System must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: • Account number unique to each transaction or reference (not just unique to customer); • Account balance; • Associated customer ID number; • Date due and age of accounts receivable; • Accounting classification code strip; and • Reimbursable order number, where applicable.	JFMIP-SR-03-01, Jan 03 CP-9		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Record_Collections_15
Record Collections	05.04.30			To support the Collection Process, the Revenue System must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.	JFMIP-SR-03-01, Jan 03 CP-10		Apply Collection Liquidate Outstanding Accounts Receivable Balance		Record_Collections_16
Record Collections	05.04.31			To support the Collection Process, the Revenue System must provide the capability to apply collections to a hierarchy of debts.	JFMIP-SR-03-01, Jan 03 CP-11		Apply Collection		Record_Collections_17
Record Collections	05.04.32			To support the Collection Process, the Revenue System must provide the capability to create a deposit record for a deposit ticket. Info must include: • Deposit ticket number (should be able to accommodate an agency assigned number and the Treasury assigned number); • Deposit ticket date; • Deposit ticket amount; • ALC; • Entry date; • Treasury confirmation date; • User ID – for establishing ticket; and • User ID – for closing ticket.	JFMIP-SR-03-01, Jan 03 CP-12		Apply Collection		Record_Collections_18

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Collections	05.04.33			To support the Collection Process, the Revenue System must provide the capability to provide the ability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared. For example, Immigration and Naturalization Service (INS) collects fees for H-1B visas and retains a small percentage and shares with other agencies.	JFMIP-SR-03-01, Jan 03 CP-14		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_19
Record Collections	05.04.34			To support the Collection Process, the Revenue System must provide the capability to automatically record collections by downloading data (lockbox, collection agency, Department of Justice (DOJ), Treasury).	JFMIP-SR-03-01, Jan 03 CP-15		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_20
Record Collections	05.04.35			To support the Collection Process, the Revenue System must provide the capability to provide capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).	JFMIP-SR-03-01, Jan 03 CP-16		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_21
Record Collections	05.04.36			The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately re-estimated and re-established.		DoDFMR Vol 4, Sep 09, Ch 3,030406.C	Create Write Off Package		Record_Collections_22
Manage Delinquent Debt	05.05.02			To support the Debt Management function, the Revenue System must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.	JFMIP-SR-03-01, Jan 03 DM-9		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_1
Manage Delinquent Debt	05.05.05			To support the Debt Management process, the Core financial system must provide automated functionality to Generate IRS form 1099-C in accordance with IRS instructions.	OFFM-NO-0106, Jan 06 RMC-21; JFMIP-SR-03-01, Jan 03 DM-18		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_2

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Manage Delinquent Debt	05.05.06			To support the Debt Management process, the Core financial system must provide automated functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges. The system must also maintain data to monitor closed accounts.	OFFM-NO-0106, Jan 06 RMC-11; JFMIP-SR-03-01, Jan 03 DM-12		Create Write Off Package Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Manage_Delinquent_Debt_3
Manage Delinquent Debt	05.05.07			To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.	OFFM-NO-0106, Jan 06 RMC-10; JFMIP-SR-03-01, Jan 03 DM-16		Create Write Off Package		Manage_Delinquent_Debt_4
Manage Delinquent Debt	05.05.08			To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system must recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense should be separately shown.	SFFAS-7, Jun 08, Para 40		Calculate Allowance for Loss on Public Receivable Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Manage_Delinquent_Debt_5
Manage Delinquent Debt	05.05.10			To support the Debt Management process, the Core financial system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the Debt Collection Improvement Act (DCIA).	OFFM-NO-0106, Jan 06 RMC-15		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_6

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Manage Delinquent Debt	05.05.11			To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.	OFFM-NO-0106, Jan 06 RMC-14		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_7
Manage Delinquent Debt	05.05.12			To support the Debt Management function, the Revenue System must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.	JFMIP-SR-03-01, Jan 03 DM-10		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_8
Manage Delinquent Debt	05.05.13			To support the Debt Management function, the Revenue System must provide the capability, for accounts referred to the Department of Justice, to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.	JFMIP-SR-03-01, Jan 03 DM-13		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_9
Manage Delinquent Debt	05.05.14			To support the Debt Management function, the Revenue System must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.	JFMIP-SR-03-01, Jan 03 DM-19		Send Demand Letter		Manage_Delinquent_Debt_10
Manage Delinquent Debt	05.05.15			To support the Debt Management function, the Revenue System must provide the capability to support storage and retrieval of history of demand letters and dates by account.	JFMIP-SR-03-01, Jan 03 DM-20		Send Demand Letter		Manage_Delinquent_Debt_11
Manage Delinquent Debt	05.05.16			To support the Debt Management function, the Revenue System must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment – default/summary/consent, reason returned by Department of Justice, amount outstanding and amount collected.	JFMIP-SR-03-01, Jan 03 DM-22		Refer to Legal		Manage_Delinquent_Debt_12
Manage Delinquent Debt	05.05.17			To support the Debt Management process, the Core financial system must provide automated functionality to maintain data on receivables that have been waived or written-off.	OFFM-NO-0106, Jan 06 RMC-13		Notify Manage Delinquent Debt		
Reporting	05.06.01			The system must capture and report receivables from federal entities separately from receivables from nonfederal entities.	SFFAS-1, Jun 08, Para 42	DoDFMR Vol 4, Sep 09, Ch 3,030102	Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_1
Reporting	05.06.04			The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities.	SFFAS-1, Jun 08, Para 61	DoDFMR Vol 4, Jun 09, Ch 5, 050401.B	Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_2

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	05.06.05			For an entity that provides goods or services to the public or another government entity, the system must support financial statement disclosure of the full cost or market pricing guidelines with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance.	SFFAS-7, Jun 08, Para 46 (a); OMB Circular No. A-25 Revised, paragraph 6. d		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_3
Reporting	05.06.06			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price.	SFFAS-7, Jun 08, Para 46 (b)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_4
Reporting	05.06.07			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.	SFFAS-7, Jun 08, Para 46 (c)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_5
Reporting	05.06.08			For an entity that provides goods or services to the public or another government entity, the system must disclose in its financial statements the full amount of the expected loss when specific goods are made to order under a contract, or specific services are produced to order under a contract, and a loss on the contract is probable and measurable.	SFFAS-7, Jun 08, Para 46 (d)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_6
Reporting	05.06.09			To support the Internal and External Reporting function, the Revenue System must be able to export data from the Revenue System to the Core financial system.	JFMIP-SR-03-01, Jan 03 IER-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_7
Reporting	05.06.10			To support the Internal and External Reporting function, the Revenue System must be able to support provision (to Core Financial System or directly) of data electronically using Government Online Accounting Link System (GOALS) II as required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on Receivables.	TFM Transmittal Letter No. 636, TFM Volume 1,.Part 1, Chapter 2000, Section 2045.10; JFMIP-SR-03-01, Jan 03 IER-2		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_8

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	05.06.11			To support the Internal and External Reporting function, the Revenue System must be able to create, compute, and post all necessary financial transactions.	JFMIP-SR-03-01, Jan 03 IER-3		Maintain Accounts Receivable Balances Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_And_AR_Reporting_9
Reporting	05.06.12			To support the Internal and External Reporting function, the Revenue System must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).	JFMIP-SR-03-01, Jan 03 IER-4		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_10
Reporting	05.06.13			To support the Internal and External Reporting function, the Revenue System must be able to support provision of data for the preparation of consolidated financial statements as required by the Federal Accounting Standards Advisory Board (FASAB) and the current Office of Management and Budget (OMB) Bulletin on Form and Content of Agency Financial Statements requirements	JFMIP-SR-03-01, Jan 03 IER-5		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_11
Reporting	05.06.14			To support the Internal and External Reporting function, the Revenue System must be able to report financial activity transactions by any element within the accounting classification structure (e.g., individual or hierarchical organization code, project code).	JFMIP-SR-03-01, Jan 03 IER-6		Perform Financial Reporting Record and Manage Receivable Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_12
Reporting	05.06.15			To support the Internal and External Reporting function, the Revenue System must be able to identify government, including inter- and intra- agency transactions and non-government revenues and expenses to support preparation of external reports.	JFMIP-SR-03-01, Jan 03 IER-7		Record and Manage Receivable Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_13
Reporting	05.06.16			To support the Internal and External Reporting function, the Revenue System must be able to produce report of transaction level details for the Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) totals on the Financial Management Service (FMS) Form 224, Statement of Transactions.	JFMIP-SR-03-01, Jan 03 IER-8		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_14

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	05.06.17			To support the Internal and External Reporting function, the Revenue System must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS.	JFMIP-SR-03-01, Jan 03 IER-9		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_15
Reporting	05.06.18			To support the Internal and External Reporting function, the Revenue System must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account:|• The balance at the beginning of the accounting period,|• The total amount of debits by transaction type for the accounting period,|• The total amount of credits by transaction type for the accounting period, and|• The cumulative ending balance for the accounting period.	JFMIP-SR-03-01, Jan 03 IER-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_16
Reporting	05.06.19			To support the Internal and External Reporting function, the Revenue System must be able to support reporting of FACTS I and FACTS II data as required by the core financial management system.	JFMIP-SR-03-01, Jan 03 IER-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_17
Reporting	05.06.20			To support the Internal and External Reporting function, the Revenue System must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements: • Fiscal year; • TAS/TAFS; • Internal fund; • Document number; • Document entry date; • Document entry time; • Document entry User ID; • Document transaction date; • Transaction type; • Debit account number; • Debit account object class; • Debit amount; • Credit account number; • Credit account object class; • Credit amount; • United States Standard General Ledger (USSGL) attribute domain headings; and • USSGL attribute values associated with the transaction. The register must include all transactions that occurred within the accounting period specified.	JFMIP-SR-03-01, Jan 03 IER-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_18

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	05.06.21			To support the Internal and External Reporting function, the Revenue System must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.	JFMIP-SR-03-01, Jan 03 IER-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_19
Reporting	05.06.22			To support the Internal and External Reporting function, the Revenue System must be able to report the financial information required for program management performance reporting.	JFMIP-SR-03-01, Jan 03 IER-14		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_20
Reporting	05.06.23	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to "Drill down" to detail transactions for any summary level within a report for transactions originally input and maintained within the accounting and/or financial management system.	JFMIP-SR-03-01, Jan 03 IER-15		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_21
Reporting	05.06.24	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to save customized report/query routines and/or results with the capability to transmit either electronically.	JFMIP-SR-03-01, Jan 03 IER-16		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_22
Reporting	05.06.25	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to report process compatibility with both database and application security protocols.	JFMIP-SR-03-01, Jan 03 IER-17		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_23
Reporting	05.06.26	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to perform exception and data ranking reporting based on user-defined parameters.	JFMIP-SR-03-01, Jan 03 IER-18		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_24
Reporting	05.06.27	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to define and modify customized reports.	JFMIP-SR-03-01, Jan 03 IER-19		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_25

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	05.06.28	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to report on collection statistics by customer and agency during a reporting period.	JFMIP-SR-03-01, Jan 03 IER-20		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_26
Reporting	05.06.29	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.	JFMIP-SR-03-01, Jan 03 IER-21		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_27
Reporting	**05.06.30**		**D**	**This requirement has been deleted (duplicate of 02.01.200) -** To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period.	OFFM-NO-0106, Jan 06 FBC-08				
Reporting	**05.06.31**		**D**	**This requirement has been deleted (duplicate of 02.01.201) -** To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing—Import the Monthly DT/DV support listing from the GOALS II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury.	OFFM-NO-0106, Jan 06 FBC-07				
Reporting	**05.06.32**		**D**	**This requirement has been deleted (duplicate of 02.01.202) -** To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket or Debit Voucher number), dollar amount, and document date of: |• Items on the DT/DV support listing and not in the agency's general ledger|• Items on the DT/DV support listing for a different amount than in the agency's general ledger|• Items in the agency's general ledger and not on the DT/DV support listing	OFFM-NO-0106, Jan 06 FBC-09				

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Customer Order Options	05.07.01			To support Customer Order Options, the Revenue System must provide the capability to process and track orders to determine order status and allow for detailed (by customer) and batched information required in RO-1 (see requirement 05.08.01). In a non-exchange revenue transaction, collect the same data a customer order provides in an exchange revenue transaction (see examples of non-exchange revenues). Customer order data is to be retained to capture an order's entire history for handling inquiries and providing an audit trail. OMB's Business Rules for Intragovernmental Transactions, (M-07-03), requirements must also be supported (i.e., providing DUNS numbers, order numbers, standard data elements for billing records, and others). Also, customer order data is to be filed in accordance with National Archives and Records Administration (NARA) regulations for the required time frames based on the type of record and activity.	JFMIP-SR-03-01, Jan 03 CO-1		Monitor Contract or Order Performance		Customer_Order_Options_1
Customer Order Options	05.07.02			To support Customer Order Options, the Revenue System must provide the capability to ensure that order fulfillment and revenue can be associated with a specific Intragovernmental order, the seller must capture the buyer's Intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.	JFMIP-SR-03-01, Jan 03 CO-2		Monitor Contract or Order Performance		Customer_Order_Options_2
Customer Order Options	05.07.03	Y		To support Customer Order Options, the Revenue System should provide the capability to receive customer orders via Internet.	JFMIP-SR-03-01, Jan 03 CO-3		Capture Receivable Request Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_3
Customer Order Options	05.07.04	Y		To support Customer Order Options, the Revenue System should provide an integrated customer management relationship to establish a single view of account information.	JFMIP-SR-03-01, Jan 03 CO-4		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_4

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Remittance Options	05.08.01			To support revenue tracking and various methods of payment of the Remittance Options function, the Revenue System must provide the capability to maintain a customer record at the individual document level capturing: • Unique Order Sequence ID; • Agency Location Code (ALC) for Deposit transactions for Federal customers only; • ALC at the transaction level for Federal customers only; • Treasury Appropriation Fund Symbol (TAFS); • Data elements required in OMB "Business Rules for Intragovernmental Transactions", (M-07-03); • Customer name; • Customer ID number; • Taxpayer Identification Number (TIN); • Customer addresses, i.e., physical, mailing, email and billing; • Contact name; • Contact telephone number; • Federal vs. Non-Federal indicator; • Six-digit Trading Partner code; • IRS 1099-C indicator (For non-Federal Account s Receivable needed in case of debt write-off); • Comment field; • Date of last update; • User ID of last update; • Order Type Indicator (i.e., walk up; phone; fax;	JFMIP-SR-03-01, Jan 03 RO-1		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Remittance_Options_1
Remittance Options	05.08.02	Y		To support Remittance Options, the Revenue System should provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.	JFMIP-SR-03-01, Jan 03 RO-2		Send Demand For Payment to Customer		Remittance_Options_2
Remittance Options	05.08.03	Y		To support Remittance Options, the Revenue System should provide the capability to create and maintain a "Personalized page" that allows users to access and track program specific information including information on payment options, amounts due, payment history and laws mandating reason for and use of payment.	JFMIP-SR-03-01, Jan 03 RO-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Remittance_Options_3
Cashier Function	05.09.01			To support the Cashier Function, the Revenue System must provide the capability to identify the TAFS for which the deposit is being made.	JFMIP-SR-03-01, Jan 03 CF- 1		Apply Collection		Cashier_Function_1
Cashier Function	05.09.02			To support the Cashier Function, the Revenue System must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.	JFMIP-SR-03-01, Jan 03 CF-2		Apply Collection Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Cashier_Function_2

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cashier Function	05.09.03			To support the Cashier Function, the Revenue System must provide the capability to recognize and record advance payments received.	JFMIP-SR-03-01, Jan 03 CF-3		Match to Outstanding Liability Balance Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Cashier_Function_3
Cashier Function	05.09.04			To support the Cashier Function, the Revenue System must provide the capability to recognize and record cash donations as non-exchange revenue.	JFMIP-SR-03-01, Jan 03 CF-4		Generate Pro Forma Entries for Donation Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Cashier_Function_4
Cashier Function	05.09.05			To support the Cashier Function, the Revenue System must provide the capability to perform transaction cross-referencing in which a user can perform a query to locate the details of associated transactions in the processing "chain" (e.g., querying on a receivable would provide any associated cash receipts).	JFMIP-SR-03-01, Jan 03 CF-5		Update Receivable Information		Cashier_Function_5
Cashier Function	05.09.06			To support the Cashier Function, the Revenue System must provide the capability to track funds at various levels based on required elements of the accounting classification and project/program accounting structure.	JFMIP-SR-03-01, Jan 03 CF-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_6

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.01			To support Proprietary and Budgetary Accounting functions of the United States Standard General Ledger (USSGL), the Revenue System must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others. • Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting). • For services, revenue should be recognized when the services are performed. • For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract. • For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the customer.	JFMIP-SR-03-01, Jan 03 BPA-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_1
Proprietary and Budgetary Accounting Functions	05.10.02			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.	JFMIP-SR-03-01, Jan 03 BPA-2		Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_2
Proprietary and Budgetary Accounting Functions	05.10.03			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.	JFMIP-SR-03-01, Jan 03 BPA-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_3
Proprietary and Budgetary Accounting Functions	05.10.04			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.	JFMIP-SR-03-01, Jan 03 BPA-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_4

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.05			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue when the entity establishes a specifically identifiable, legally enforceable claim to cash or other assets, to the extent that the collection is probable and reasonably measurable.	JFMIP-SR-03-01, Jan 03 BPA-5		Calculate Associated Revenue Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_5
Proprietary and Budgetary Accounting Functions	05.10.06			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must measure taxes and duties on the cash basis, and the cash basis amount(s) should be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest should be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the "accrual adjustment" necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.	JFMIP-SR-03-01, Jan 03 BPA-6		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_6
Proprietary and Budgetary Accounting Functions	05.10.07			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-exchange revenue, the following must be disclosed: • Basis of Accounting; • Factors affecting the ability to collect (e.g., non-voluntary collections are more difficult than donated ones); • Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved; • Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts; • Cumulative cash collections and refunds by year and type.	JFMIP-SR-03-01, Jan 03 BPA-7		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_7

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.08			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.	JFMIP-SR-03-01, Jan 03 BPA-8		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_8
Proprietary and Budgetary Accounting Functions	05.10.09			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for fines and penalties – the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.	JFMIP-SR-03-01, Jan 03 BPA-9		Apply Collection Calculate Allowance for Loss on Public Receivable		Proprietary_And_Budgetary_Accounting_Functions_9
Proprietary and Budgetary Accounting Functions	05.10.10			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.	JFMIP-SR-03-01, Jan 03 BPA-10		Generate Pro Forma Entries for Donation		Proprietary_And_Budgetary_Accounting_Functions_10
Proprietary and Budgetary Accounting Functions	05.10.11			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the Revenue System either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.	JFMIP-SR-03-01, Jan 03 BPA-11		Determine If Receivable Can Be Offset Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_11
Proprietary and Budgetary Accounting Functions	05.10.12			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide control features that ensure that the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle.	JFMIP-SR-03-01, Jan 03 BPA-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_12
Proprietary and Budgetary Accounting Functions	05.10.13			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must establish interface with core system for updates of advances from accounts in the core system, as well as related billings and accounts receivable data. The Revenue System must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.	JFMIP-SR-03-01, Jan 03 BPA-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_13

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.14			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.	JFMIP-SR-03-01, Jan 03 BPA-14		Monitor Contract or Order Performance Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_14
Deposit Account Function	05.11.01			To support the Deposit Account Function, the Revenue System must provide the capability to create a new deposit account (escrow account) record with data element fields required in RO-1 (see requirement 05.08.01) to record account history and activity.	JFMIP-SR-03-01, Jan 03 DAS-1		Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_1
Deposit Account Function	05.11.02			To support the Deposit Account Function, the Revenue System must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.	JFMIP-SR-03-01, Jan 03 DAS-2		Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_2
Deposit Account Function	05.11.03			To support the Deposit Account Function, the Revenue System must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.	JFMIP-SR-03-01, Jan 03 DAS-3		Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_3

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Deposit Account Function	05.11.04			To support the Deposit Account Function, the Revenue System must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.	JFMIP-SR-03-01, Jan 03 DAS-4		Post to General Ledger Record and Manage Receivable	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_4
Deposit Account Function	05.11.05			To support the Deposit Account Function, the Revenue System must provide the capability to provide monthly statements of transaction activity in paper and/or electronic form.	JFMIP-SR-03-01, Jan 03 DAS-5		Perform Financial Reporting Record and Manage Receivable	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_5
Deposit Account Function	05.11.06			To support the Deposit Account Function, the Revenue System must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.	JFMIP-SR-03-01, Jan 03 DAS-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_6
Deposit Account Function	05.11.07			To support the Deposit Account Function, the Revenue System must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.	JFMIP-SR-03-01, Jan 03 DAS-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_7
Deposit Account Function	05.11.08			To support the Deposit Account Function, the Revenue System must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges shall be automatically assigned by the system.	JFMIP-SR-03-01, Jan 03 DAS-8		Calculate Penalty		Deposit_Account_Function_8

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Transaction Validation	05.12.01			To support the Transaction Validation activity, the Revenue System must provide the capability to comply with USSGL posting rules and update appropriate documents and any related tables, when accounting transactions are recorded in a subsidiary ledger within the Revenue System. Use standard transactions when recording accounting events.	JFMIP-SR-03-01, Jan 03 TV-1		Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_1
Transaction Validation	05.12.02			To support the Transaction Validation activity, the Revenue System must provide the capability to interface with the core financial system to record transactions consistent with USSGL posting rules.	JFMIP-SR-03-01, Jan 03 TV-2		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_2
Transaction Validation	05.12.03			To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and maintain standard rules that control subsidiary ledger account postings for all accounting events when accounting transactions are recorded in a subsidiary ledger within the Revenue System. The process of defining posting rules can be accomplished in a variety of ways, including (but not limited to) using: transaction codes, screen "templates," derivation rules, and others.	JFMIP-SR-03-01, Jan 03 TV-3		Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_3
Transaction Validation	05.12.04			To support the Transaction Validation activity, the Revenue System must provide the capability to enable users to selectively require, omit, or set a default value for individual accounting classification elements.	JFMIP-SR-03-01, Jan 03 TV-4		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Revenue_AR_Transaction_Validation_4

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Transaction Validation	05.12.05			To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and process system-generated transactions, such as automated accruals (e.g., interest accrual entries), pre-closing and closing entries, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	JFMIP-SR-03-01, Jan 03 TV-5		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_5
Transaction Validation	05.12.06			To support the Transaction Validation activity, the Revenue System must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).	JFMIP-SR-03-01, Jan 03 TV-6		Liquidate Principal Balance		Revenue_AR_Transaction_Validation_6
Transaction Validation	05.12.07			To support the Transaction Validation activity, the Revenue System must provide the capability to control the correction and reprocessing of all erroneous transactions gathered through interfaces through the use of error/suspense files. Erroneous transactions must be maintained until corrected and posted at the specific request of a user.	JFMIP-SR-03-01, Jan 03 TV-7		Generate General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_7
Transaction Validation	05.12.08			To support the Transaction Validation activity, the Revenue System must provide the capability to provide immediate, on-line notification to the user of erroneous transactions obtained through direct data entry. Advise reason for error and provide the ability to enter corrections on-line.	JFMIP-SR-03-01, Jan 03 TV-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_8
Transaction Validation	05.12.09			To support the Transaction Validation activity, the Revenue System must provide the capability to provide controls to prevent the creation of initial duplicate transactions. For example, prevent the use of the same unique transaction identification number (e.g., document number).	JFMIP-SR-03-01, Jan 03 TV-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_9
Transaction Validation	05.12.10			To support the Transaction Validation activity, the Revenue System must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.	JFMIP-SR-03-01, Jan 03 TV-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_10

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Transaction Validation	05.12.11			To support the Transaction Validation activity, the Revenue System must provide the capability to validate the fields for all accounting classification elements required to process the transaction prior to posting [e.g., fields pertaining to Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS), revenue source, invoice number, debtor or customer code and organization].	JFMIP-SR-03-01, Jan 03 TV-11		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_11
Transaction Validation	05.12.12			To support the Transaction Validation activity, the Revenue System must provide the capability to enter, edit, and store transactions in the current accounting period for automatic processing in a future accounting period for one-time events and/or monthly recurring entries.	JFMIP-SR-03-01, Jan 03 TV-12		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_12
Transaction Validation	05.12.13			To support the Transaction Validation activity, the Revenue System must provide the capability to capture the six-digit trading partner code (as specified by Treasury) when processing all transactions that directly involve another Federal entity (i.e., both parties to a transaction are Federal entities).	JFMIP-SR-03-01, Jan 03 TV-13		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_13
Transaction Validation	05.12.14			To support the Transaction Validation activity, the Revenue System must provide the capability to capture transaction dates (effective date of the transaction) and posting dates (date transaction forwarded to core financial system or posted to the general ledger).	JFMIP-SR-03-01, Jan 03 TV-14		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_14

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Transaction Validation	05.12.15			To support the Transaction Validation activity, the Revenue System must provide the capability to determine (automatically) the posting date from the system date for all transactions. Automatically associate a default accounting period for each transaction, but allow authorized user to override.	JFMIP-SR-03-01, Jan 03 TV-15		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_15
Transaction Validation	05.12.16			To support the Transaction Validation activity, the Revenue System must provide the capability to reverse (automatically with prior discretion of user) entries by the following parameters: transaction or document type, date range, schedule numbers, transaction identification number (i.e., document number) range, and trading partner.	JFMIP-SR-03-01, Jan 03 TV-16		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_16
Transaction Validation	05.12.17			To support the Transaction Validation activity, the Revenue System must provide the capability to permit posting to the current and prior months concurrently until the prior month closing is complete while interacting with the core financial system within that fiscal year.	JFMIP-SR-03-01, Jan 03 TV-17		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_17
Transaction Validation	05.12.18			To support the Transaction Validation activity, the Revenue System must provide the capability to post to the current fiscal year and prior fiscal year concurrently until prior year-end closing is complete while interacting with the core financial system within that fiscal year.	JFMIP-SR-03-01, Jan 03 TV-18		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_18

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Transaction Validation	05.12.19			To support the Transaction Validation activity, the Revenue System must provide the capability to record different transaction types at the detailed transaction level.	JFMIP-SR-03-01, Jan 03 TV-19		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_19
Transaction Validation	05.12.20			To support the Transaction Validation activity, the Revenue System must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.	JFMIP-SR-03-01, Jan 03 TV-20		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_20
Transaction Validation	05.12.21			To support the Transaction Validation activity, the Revenue System must provide the capability to employ appropriate edits at the point of entry to ensure that all required data have been entered and to validate the accuracy of the data prior to acceptance.	JFMIP-SR-03-01, Jan 03 TV-21		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_21
Transaction Validation	05.12.22			To support the Transaction Validation activity, the Revenue System must provide the capability to record the user's identification as part of the transaction record.	JFMIP-SR-03-01, Jan 03 TV-22		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_22
Transaction Validation	05.12.23			To support the Transaction Validation activity, the Revenue System must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.	JFMIP-SR-03-01, Jan 03 TV-23		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_23
Transaction Validation	05.12.24			To support the Transaction Validation activity, the Revenue System must provide the capability to reject a transaction or provide a warning message when attempting to post a transaction that would cause general ledger debits and credits to be out-of-balance at a level below the TAS/TAFS (e.g., organization level).	JFMIP-SR-03-01, Jan 03 TV-24		Reject Accounts Receivable Request	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_24

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Transaction Validation	05.12.25			To support the Transaction Validation activity, the Revenue System must provide the capability to process and track transactions in both foreign currency and U.S. dollars.	JFMIP-SR-03-01, Jan 03 TV-25		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_25
Transaction Validation	05.12.26	Y		To support the Transaction Validation activity, the Revenue System should provide the capability to allow the user to relate memorandum accounts with budgetary and proprietary accounts in the definition of a standard transaction.	JFMIP-SR-03-01, Jan 03 TV-26		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_26
Transaction Validation	05.12.27	Y		To support the Transaction Validation activity, the Revenue System should provide the capability to perform validation checks for use of certain general ledger accounts associated with specific authority (e.g., Cashiers fund, borrowing authority) prior to posting a transaction.	JFMIP-SR-03-01, Jan 03 TV-27		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_27
Transaction Validation	05.12.28	Y		To support the Transaction Validation activity, the Revenue System should provide the capability to calculate progress payments to foreign vendors based on current exchange rates.	JFMIP-SR-03-01, Jan 03 TV-28		Manage Liabilities	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Revenue_AR_Transaction_Validation_28
Revenue Recognition	05.13.01			To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).	JFMIP-SR-03-01, Jan 03 RR-1		Generate General Ledger Transactions Update Receivable Amount	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_Recognition_1
Revenue Recognition	05.13.02			To support the Revenue Recognition function, the Revenue System must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.	JFMIP-SR-03-01, Jan 03 RR-2		Generate Pro Forma Entries for Revenue Collections		Revenue_Recognition_2

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Revenue Recognition	05.13.03			To support the Revenue Recognition function, the Revenue System must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.	JFMIP-SR-03-01, Jan 03 RR-3		Generate Pro Forma Entries for Revenue Collections Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_Recognition_3
Revenue Recognition	05.13.04			To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).	JFMIP-SR-03-01, Jan 03 RR-4		Generate Pro Forma Entries for Revenue Collections		Revenue_Recognition_4
Revenue Recognition	05.13.05			To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.	JFMIP-SR-03-01, Jan 03 RR-5		Generate Pro Forma Entries for Advance Received Collection		Revenue_Recognition_5
Revenue Recognition	05.13.06			To support the Revenue Recognition function, the Revenue System must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.	JFMIP-SR-03-01, Jan 03 RR-6		Generate Pro Forma Entries for Previously Unidentified Revenue Collection		Revenue_Recognition_6
Revenue Estimation	05.14.01			To support Revenue Estimation, the Revenue System must provide the capability to support the export of historical data for use in revenue forecasting.	JFMIP-SR-03-01, Jan 03 REA-1		Generate Forecast Perform Planning, Programming, Budgeting, Funds Distribution and Control	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Revenue_Estimation_1
Revenue Estimation	05.14.02	Y		To support Revenue Estimation, the Revenue System should provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.	JFMIP-SR-03-01, Jan 03 REA-2		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_2

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Revenue Estimation	05.14.03	Y		To support Revenue Estimation, the Revenue System should provide the capability to establish a baseline of revenue collections in comparison to potential revenue.	JFMIP-SR-03-01, Jan 03 REA-3		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_3
Automated Reconciliation	05.15.01			To support the Automated Reconciliation function, the Revenue System must provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly.	JFMIP-SR-03-01, Jan 03 AR-1		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_AR_Automated_Reconciliation_1
Automated Reconciliation	05.15.02			To support the Automated Reconciliation function, the Revenue System must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, Standard General Ledger (SGL) accounts or pro-forma.	JFMIP-SR-03-01, Jan 03 AR-2		Capture Pro Forma Entries Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Automated_Reconciliation_2
Performance Measurement	05.16.01			To support the Performance Measurement function, the Revenue System must provide the capability to meet Government Performance and Results Act (GPRA) requirements and link to an agency's strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.	JFMIP-SR-03-01, Jan 03 PM-1		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_1
Performance Measurement	05.16.02			To support the Performance Measurement function, the Revenue System must provide the capability to perform trend analyses across periods and fiscal years.	JFMIP-SR-03-01, Jan 03 PM-2		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_2
Performance Measurement	05.16.03	Y		To support the Performance Measurement function, the Revenue System should provide the capability to track actual performance against established standards and to calculate variances for both system users and organization.	JFMIP-SR-03-01, Jan 03 PM-3		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_3
Performance Measurement	05.16.04	Y		To support the Performance Measurement function, the Revenue System should provide the capability to collect cost information of performing collection activities.	JFMIP-SR-03-01, Jan 03 PM-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Performance_Measurement_4

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trail	05.17.01			To support the Audit Trail function, the Revenue System must provide the capability to provide audit trails to trace transactions from their initial source through all stages of related system processing within the installation accounting/financial management system. The initial source may be source documents, transactions originating from other systems (e.g., feeder systems), or internal system-generated transactions.	JFMIP-SR-03-01, Jan 03 AT-1		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_1
Audit Trail	05.17.02			To support the Audit Trail function, the Revenue System must provide the capability to identify document input, change and approval by user.	JFMIP-SR-03-01, Jan 03 AT-2		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_2
Audit Trail	05.17.03			To support the Audit Trail function, the Revenue System must provide the capability to select items for review based on user-defined criteria by type of transaction (e.g., by receivable transactions, debtor, date range). For example, to select items for financial statement audits.	JFMIP-SR-03-01, Jan 03 AT-3		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_3
Audit Trail	05.17.04	Y		To support the Audit Trail function, the Revenue System should provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.	JFMIP-SR-03-01, Jan 03 AT-4		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_4
Audit Trail	05.17.05	Y		To support the Audit Trail function, the Revenue System should provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.	JFMIP-SR-03-01, Jan 03 AT-5		Analyze Receivable Request	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Revenue_AR_Audit_Trail_5
On-Line Query Capability	05.18.01			To support On-Line Query Capability, the Revenue System must provide the capability to record all transactions for a specific accounting record.	JFMIP-SR-03-01, Jan 03 OLQ-1		Generate General Ledger Transactions Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Online_Query_Capability_1
On-Line Query Capability	05.18.02			To support On-Line Query Capability, the Revenue System must provide the capability to report the amount totals by type of fee and date range.	JFMIP-SR-03-01, Jan 03 OLQ-2		Capture Pro Forma Entries Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Se	Revenue_AR_Online_Query_Capability_2

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
On-Line Query Capability	05.18.03			To support On-Line Query Capability, the Revenue System must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.	JFMIP-SR-03-01, Jan 03 OLQ-3		Capture Pro Forma Entries Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Se	Revenue_AR_Online_Query_Capability_3
On-Line Query Capability	05.18.04			To support On-Line Query Capability, the Revenue System must provide the capability to assign user level capability for ad hoc query access.	JFMIP-SR-03-01, Jan 03 OLQ-4		Manage Financial Management Policy		Revenue_AR_Online_Query_Capability_4
On-Line Query Capability	05.18.05			To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account history by account number and date range.	JFMIP-SR-03-01, Jan 03 OLQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_5
On-Line Query Capability	05.18.06			To support On-Line Query Capability, the Revenue System must provide the capability to produce customer inquiry history by deposit account number or receivable number.	JFMIP-SR-03-01, Jan 03 OLQ-6		Establish Customer Information Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Online_Query_Capability_6
On-Line Query Capability	05.18.07			To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account transactions in a monthly deposit account statement format for each month.	JFMIP-SR-03-01, Jan 03 OLQ-7		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Online_Query_Capability_7
On-Line Query Capability	05.18.08			To support On-Line Query Capability, the Revenue System must provide the capability to provide deposit ticket (SF 215) and debit voucher (SF 5515) number or amount.	JFMIP-SR-03-01, Jan 03 OLQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_8
On-Line Query Capability	05.18.09			To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of account activity (billing, collection, and adjustment) by customer and receivable.	JFMIP-SR-03-01, Jan 03 OLQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_9

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
On-Line Query Capability	05.18.10			To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of miscellaneous cash receipts (applied to any Treasury fund symbol) by customer, when identified, and by accounting period.	JFMIP-SR-03-01, Jan 03 OLQ-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_10
On-Line Query Capability	05.18.11			To support On-Line Query Capability, the Revenue System must provide the capability to provide and maintain on-line queries and reports on balances separately for the current/prior months and current/prior fiscal years. At a minimum, queries must be maintained on-line for current/prior months and current/prior fiscal years until the prior month/year closing is complete.	JFMIP-SR-03-01, Jan 03 OLQ-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_11
On-Line Query Capability	05.18.12	Y		To support the On-Line Query function, the Revenue System should provide the capability to generate reports by geographic location.	JFMIP-SR-03-01, Jan 03 OLQ-12		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_12
Ad-Hoc Query Capability	05.19.01			To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to create and submit parameter-based query scripts or to store them in a common library for future use.	JFMIP-SR-03-01, Jan 03 AHQ-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_1
Ad-Hoc Query Capability	05.19.02			To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to run queries on-line or in batch mode and to stage output for later access by authorized users.	JFMIP-SR-03-01, Jan 03 AHQ-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_2
Ad-Hoc Query Capability	05.19.03			To effectively support Ad-Hoc Query Capability, the Revenue System must provide run-time controls to limit "run-away" queries and large data download requests.	JFMIP-SR-03-01, Jan 03 AHQ-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_3
Ad-Hoc Query Capability	05.19.04			To effectively support Ad-Hoc Query Capability, the Revenue System must support graphical output display on the desktop. Output display should also support dynamic report reformatting, regrouping and drill-down to detail records from summary report lines.	JFMIP-SR-03-01, Jan 03 AHQ-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_4
Ad-Hoc Query Capability	05.19.05			To effectively support Ad-Hoc Query Capability, the Revenue System must allow authorized users to download selected financial data. This download capability must be able to automatically reformat downloaded information for direct access by common desktop applications (e.g., American Standard Code for Information Interchange (ASCII) formatted).	JFMIP-SR-03-01, Jan 03 AHQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_5

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Ad-Hoc Query Capability	05.19.06			To effectively support Ad-Hoc Query Capability, the Revenue System must provide the ability to preview a report, form, or other query result before printing.	JFMIP-SR-03-01, Jan 03 AHQ-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_6
Ad-Hoc Query Capability	05.19.07			To effectively support Ad-Hoc Query Capability, the Revenue System must support access to current year and historical financial data.	JFMIP-SR-03-01, Jan 03 AHQ-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_7
Ad-Hoc Query Capability	05.19.08	Y		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to allow users to automatically distribute copies of report/query results via e- mail to multiple pre-identified individuals or groups.	JFMIP-SR-03-01, Jan 03 AHQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_8
Ad-Hoc Query Capability	05.19.09	Y		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to provide the following ad hoc query interface features: • The ability to "point and click" on selectable table, data, and link objects for inclusion in a custom query; • An active data dictionary to provide users with object definitions; • The ability to share user developed query scripts with other authorized agency users and query optimization; and • On-line help.	JFMIP-SR-03-01, Jan 03 AHQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_9
Ad-Hoc Query Capability	05.19.10	Y		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to facilitate customer query and self-service capability subsequent to customer verification and clearance.	JFMIP-SR-03-01, Jan 03 AHQ-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_10
Records Retention	05.20.01			To support the Records Retention function, the Revenue System must provide temporary restoration to the on-line system for browsing and reporting.	JFMIP-SR-03-01, Jan 03 AD-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_1
Records Retention	05.20.02			To support the Records Retention function, the Revenue System must provide retention of system records in accordance with Federal regulations established by National Archives and Records Administration (NARA), Government Accountability Office (GAO) and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	JFMIP-SR-03-01, Jan 03 AD-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_2

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Interface Requirements	05.21.01			To support Interface requirements, the Revenue System must provide the capability to produce reports and transmittable files to meet the relevant Application Program Interface specified by the core financial system. Interface information must include: • Cash refund information capturing who and why; • Receipt, collection, and billing information capturing what, when and what for; • Deposit information required by the National Automated Clearing House Association; • Receivable aging information; • Uncollectible receivables/bad debt information; • Balance of advances from others; • RA limits to make sure billings do not exceed the RA; and • Cost related to reimbursable work not directly recorded in the acquisition or cost systems.	JFMIP-SR-03-01, Jan 03 I-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Interface_Requirements_1
Interface Requirements	05.21.02			To support Interface requirements, the Revenue System must provide the capability to provide integration or appropriate interfaces between system modules and have the ability to simultaneously update or interface with the various systems or modules without the need for duplication	JFMIP-SR-03-01, Jan 03 I-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_2
Interface Requirements	05.21.03			To support Interface requirements, the Revenue System must provide the capability to provide for uploading and downloading data to other systems and databases in a personal computer environment.	JFMIP-SR-03-01, Jan 03 I-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_3
Interface Requirements	05.21.04			To support Interface requirements, the Revenue System must provide the capability to interface with Cost and Acquisition Systems to update cost data needed for services performed under a Reimbursable Agreement (RA).	JFMIP-SR-03-01, Jan 03 I-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_4
Interface Requirements	05.21.05			To support Interface requirements, the Revenue System must provide the capability to provide controls over interfaced data to ensure that files are transmitted by an authorized source to an authorized destination and they are complete and not duplicates. In addition, controls over each file should ensure (1) the number of transactions in the file matches control records; (2) the dollar total of transactions in the file matches control records; (3) the sender is notified of any erroneous transactions; and (4) erroneous transactions are automatically returned to the sender.	JFMIP-SR-03-01, Jan 03 I-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_5
Interface Requirements	05.21.06			To support Interface requirements, the Revenue System must provide the capability to provide an application user face that complies with the software application standards required by section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, subpart 9.	JFMIP-SR-03-01, Jan 03 I-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_6

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Interface Requirements	05.21.07			To support Interface requirements, the Revenue System must provide the capability to interface with the Central Contractor Registration (CCR), an existing on-line database that is the single validated source of data on vendors doing business for the government, for the exchange of identification data and EFT routing information in business transactions and other data elements required by OMB's "Business Rules for Intragovernmental Transactions."	OMB Memorandum M-07-03, Nov 06; JFMIP-SR-03-01, Jan 03 I-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_7
Interface Requirements	05.21.08			To support Interface requirements, the Revenue System must provide the capability to link to other applications and data sources (e.g., strategic plans, performance measures and data warehouse).	JFMIP-SR-03-01, Jan 03 I-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_8
Security	05.22.01			To support the Security function, the Revenue System must provide the capability to allow entry into system only to those individuals who are authorized and only during times authorized.	JFMIP-SR-03-01, Jan 03 S-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_1
Security	05.22.02			To support the Security function, the Revenue System must provide the capability to perform annual revalidation of the user.	JFMIP-SR-03-01, Jan 03 S-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_2
Security	05.22.03			To support the Security function, the Revenue System must provide the capability to maintain a history of password changes over a specified amount of time and preclude the consecutive use of the same password, including changes and lost passwords.	JFMIP-SR-03-01, Jan 03 S-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_3
Security	05.22.04			To support the Security function, the Revenue System must provide the capability to require the use of unique user identifications and passwords for authentication purposes. Passwords must be non-printing and non-displaying. The application must allow for the enforcement of password standards (e.g., minimum length and use of alpha, numeric and special characters). The application must also allow for the establishment of a specified period for password expiration to provide changes on a regular basis, accommodate prohibiting the user from reusing recent passwords and be capable of periodic change, at option of user, and of mandatory change, at the option of the system administrator after a specified period of time.	JFMIP-SR-03-01, Jan 03 S-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_4

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Security	05.22.05			To support the Security function, the Revenue System must provide the capability to maintain an audit logging capability to record access activity of every user and every terminal including: • Time and date of use; • Type of transaction; • All log- in/log-out attempts by user and workstation; • User submitted transactions; • Initiated processes; • System override events; and • Direct additions, changes or deletions to application maintained data.	JFMIP-SR-03-01, Jan 03 S-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_5
Security	05.22.06			To support the Security function, the Revenue System must provide the capability to limit the capability of users to selected functions (i.e., create, read, update, and delete) as well as have the capability to define functional access rights (e.g., to modules, transactions and approval authorities) and data access rights (e.g., record, create, read, update and delete) by assigned user ID, functional role (e.g., payable technician) and owner organization. User profiles can be added, deleted, modified or changed by the system administrator.	JFMIP-SR-03-01, Jan 03 S-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_6
Security	05.22.07			To support the Security function, the Revenue System must provide the capability to allow the system administrator to restrict access to sensitive data elements such as social security numbers and banking information by named user, groups of users, or functional role.	JFMIP-SR-03-01, Jan 03 S-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_7
Security	05.22.08			To support the Security function, the Revenue System must provide the capability to allow the user to void a transaction within the same day the original posting is made prior to batch processing. Controls should be in effect to prevent transactions from being voided on a date other than the date the transaction was originally posted.	JFMIP-SR-03-01, Jan 03 S-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_8
Security	05.22.09			To support the Security function, the Revenue System must provide the capability to limit access to data files and programs by individuals attempting to access them both through the system and through access methods external to the system for other than the data base administrator.	JFMIP-SR-03-01, Jan 03 S-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_9
Security	05.22.10			To support the Security function, the Revenue System must provide the capability to alert and record when invalid access is attempted or when user ID limit is exceeded.	JFMIP-SR-03-01, Jan 03 S-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_10

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Security	05.22.11			To support the Security function, the Revenue System must provide the capability to prevent the alteration of financial data (i.e., voids) except through the posting of transactions that are entered through the normal edit and update process under proper security.	JFMIP-SR-03-01, Jan 03 S-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_11
Security	05.22.12			To support the Security function, the Revenue System must provide the capability to comply with the National Institute of Standards and Technology (NIST) Security Standards relating to the applications integrated security features. See http://csrc.nist.gov/ for more information.	31 CFR 1.22 (d) (3) (i) and 41 CFR301-71.3; JFMIP-SR-03-01, Jan 03 S-12		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_12
Security	05.22.13			To support the Security function, the Revenue System must provide the capability to control access to the application, functional modules, transactions, and data by having integrated security features that are configurable by the system administrator.	JFMIP-SR-03-01, Jan 03 S-13		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_13
Security	05.22.14			To support the Security function, the Revenue System must provide the capability to query the audit log by type of access, date and time stamp range, user identification, or terminal ID.	JFMIP-SR-03-01, Jan 03 S-14		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_14
Security	05.22.15			To support the Security function, the Revenue System must provide the capability to comply with Federal Information System Controls Audit Manual (FISCAM) standards.	JFMIP-SR-03-01, Jan 03 S-15		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_15
Security	05.22.16	Y		To support Security function, the Revenue System should provide the capability to provide confidential Internet based communication from customer to system.	JFMIP-SR-03-01, Jan 03 S-16		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_16
Security	05.22.17	Y		To support Security function, the Revenue System should provide the capability to maintain general profile identity attributes that could consist of a customer's: • Username; • Name; • Address; • Home telephone number; • Social Security Number; • Date of birth; • Personal e-mail address; • Employer name; • Employer address; • Employee telephone number; • Employer e-mail address; and • Confidential questions and answers.	JFMIP-SR-03-01, Jan 03 S-17		Establish Customer Information Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_17

ACRONYMS

ALC	Agency Locator Code
ASCII	American Standard Code for Information Interchange
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CVFR	Current Value of Funds Rate
DCI	Director of Central Intelligence
DCIA	Debt Collection Improvement Act
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DOJ	Department of Justice
DT/DV	Deposit Ticket/Deposit Voucher
DUNS	Data Universal Numbering System
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FBWT	Fund Balance with Treasury
FFMIA	Federal Financial Management Improvement Act
FMS	Financial Report System
GAO	General Accountability Office
GL	General Ledger
IA	Information Assurance
ID	Identification
INS	Immigration and Naturalization Service
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
MICR	Magnetic Ink Character Recognition
NARA	National Archives and Records Administration
NIST	National Institute of Standards and Technology
OMB	Office of Management and Budget

RA	Reimbursable Agreement
SFFAS	Statement of Federal Financial Accounting Standards
SR	System Requirements
TAS	Treasury Account Symbol
TAS/TAFS	Treasury Account Symbol/Treasury Appropriation Fund Symbol
TDO	Treasury Disbursing Office
TIN	Taxpayer Identification Number
TROR	Treasury Report on Receivables
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 6 – Managerial Cost Accounting		
Req. ID	**Change Type**	**Reason for Change**
06.02.036	**A**	**Added – New requirement**
06.04.022	**A**	**Added – New requirement**
06.04.023	**A**	**Added – New requirement**
06.05.014	**C**	**Changed – Verbiage updated per authoritative source**
06.05.017	**A**	**Added – New requirement**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 6, Managerial Cost Accounting

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Manual is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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MANAGERIAL COST ACCOUNTING INTRODUCTION

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

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

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

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Administration	06.01.001			The managerial cost accounting system must support the Financial Information Classification Structure described in JFMIP FFMSR-8, Chapter II, and use the data classification structure described there.	FFMSR-8, Feb 98, pg II-2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_1
System Administration	06.01.002			The managerial cost accounting system, where possible and practical, should access the other systems' tables (or other data structures) that define codes in the data classification structure, rather than maintaining its own set of tables for these data elements.	FFMSR-8, Feb 98, pg III-2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_2
System Administration	06.01.004			The managerial cost accounting system must allow authorized users to maintain data classification elements and use it for editing and reporting purposes	FFMSR-8, Feb 98, pg III-2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_3
System Administration	06.01.006			The managerial cost accounting system must maintain rules for assigning costs to cost objects.-The cost assignment rules maintenance process must support the costing methodologies, cost objects, and resources chosen by the agency for its use. The managerial cost accounting system is not required to support all of the costing methodologies that might be possible.	SFFAS-4, Jun 08, para COSTING METHODOLOGY; FFMSR-8, Feb 98, pg III-2 and III-3		Capture Cost Information Determine Availability of Required Data	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_4

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Administration	06.01.012			The managerial cost accounting system must require reporting entities to perform at least a certain minimum level of cost accounting and provide a basic amount of cost accounting information necessary to accomplish the many objectives associated with planning, decision making, and reporting. This minimum level includes collecting cost information by responsibility segments, measuring the Full Costing of outputs, Costing Methodology, providing information for Performance Measurement, Reporting Frequency, Integrating cost accounting and general financial accounting with both using the Standard General Ledger, providing the appropriate precision of information (it should be useful but not unnecessarily precise or refined), accommodating any of management's special cost information needs that may arise due to unusual or special situations or circumstances and documentation of all managerial cost accounting activities, processes, and procedures.	SFFAS-4, Jun 08, para 71		Capture Cost Information Define Responsibility Segment	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_System_Admin_5
Data Capture	06.02.002			The managerial cost accounting system must capture (or share with other systems) all data on costs needed to determine the costs of outputs and the	FFMSR-8, Feb 98, pg III-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect	Managerial_Cost_Accounting_Data_Capture_1
Data Capture	06.02.003			The managerial cost accounting system must capture summary information on all costs from the core financial system and other systems of original entry for cost transactions.	FFMSR-8, Feb 98, pg III-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Managerial_Cost_Accounting_Data_Capture_2
Data Capture	06.02.004			The managerial cost accounting system must allow for direct input of cost information by authorized users, with an appropriate audit trail, in order to capture costs that are not entered into any other system.	FFMSR-8, Feb 98, pg III-4		Capture Cost Information Detail the Remaining Model Framework	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-	Managerial_Cost_Accounting_Data_Capture_3
Data Capture	06.02.005			The managerial cost accounting system, for costs are entered directly into the managerial cost accounting system, must summarize them and send them to the core financial system for posting to the general ledger.	FFMSR-8, Feb 98, pg III-4		Capture Cost Information Post to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities	Managerial_Cost_Accounting_Data_Capture_4

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Data Capture	06.02.009			The managerial cost accounting system should allow reporting entities to measure and report the full costs of their outputs in general purpose financial reports. Full cost of an output produced by a responsibility segment is the sum of: (1) the costs of resources consumed by the segment that directly or indirectly contribute to the output, and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity, and by other reporting entities.	SFFAS-4, Jun 08, para 89-91	DoDFMR Vol 06B, May 09, Ch 05, 050201 E	Capture Cost Information Define Responsibility Segment	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_5
Data Capture	06.02.010			The managerial cost accounting system should include all direct costs in the full cost of outputs.	SFFAS-4, Jun 08, para 90		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde	Managerial_Cost_Accounting_Data_Capture_6
Data Capture	06.02.011			The managerial cost accounting system should assign indirect costs incurred, within a responsibility segment, to outputs on a cause-and-effect basis, if such an assignment is economically feasible, or through reasonable allocations. Costs of support services that a responsibility segment receives from other segments or entities should be directly traced or assigned to various segments that receive the support services. Any remaining amount then should then be assigned to outputs.	SFFAS-4, Jun 08, para 91		Capture Cost Information Define Responsibility Segment	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_7
Data Capture	06.02.012			• The managerial cost accounting system must include the following cost elements (not all inclusive):|Costs of Employees' Benefits.|Costs of Public Assistance and Social Insurance Programs.|Costs related to Property, Plant and Equipment.|Non-production costs.	SFFAS-4, Jun 08, para 93-104		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Managerial_Cost_Accounting_Data_Capture_8
Data Capture	06.02.013			The managerial cost accounting system must incorporate the cost of goods and services received from other entities (inter-entity costs) in the entity's full cost of goods and services.	SFFAS-4, Jun 08, para 105; IFFAS-6, Jun 08, para 1	DoDFMR Vol 06B, May 09, Ch 05, 050201 E. 1 and 2 a-b	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Managerial_Cost_Accounting_Data_Capture_9

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Data Capture	06.02.014			The managerial cost accounting system should allow an entity that provides goods or services to another entity, regardless of whether full reimbursement is received, to recognize in its (providing entity) accounting records the full cost of those goods or services. The full costs of the goods or services provided should also be reported to the receiving entity by the providing entity.	SFFAS-4, Jun 08, para 108		Capture Cost Information Post to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_10
Data Capture	06.02.015			The receiving entity shall recognize in its accounting records the full cost of the goods or services it receives as an expense or, if appropriate, as an asset (such as work-in-process inventory).	SFFAS-4, Jun 08, para 109; IFFAS-6, Jun 08, para 2		Capture Cost Information Manage Liabilities Post to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde	Managerial_Cost_Accounting_Data_Capture_12
Data Capture	06.02.016			The information on costs of nonreimbursed or under-reimbursed goods or services should be available from the providing entity, but if such cost information is not available a reasonable estimate may be used by the receiving entity. The estimate should be of the costs of the goods or services received to the extent that reimbursement is less than full cost, the receiving entity should recognize the difference in its accounting records as a financing source.	SFFAS-4, Jun 08, para 109; IFFAS-6, Jun 08, para 2		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_11
Data Capture	06.02.017			To the extent that reimbursement is less than full cost, the managerial cost accounting system should allow the receiving entity to recognize the difference in its accounting records as a financing source. Inter-entity expenses/assets and financing sources would be eliminated for any consolidated financial statements covering both entities.	SFFAS-4, Jun 08, para 109; SFFAS-6, Jun 08, para 2	DoDFMR Vol 6B, May 09, Ch 05, 050202; Sep 08, Ch10,102003			
Data Capture	06.02.018			For goods or services transferred within the federal government, that do not involve eventual sales to entities outside the federal government, the managerial cost accounting system should accommodate those cases in which the cost of non-reimbursed or under-reimbursed goods or services received from other entities are not to be recognized as part of the cost of the receiving entity and those cases in which the cost should be recognized.	SFFAS-4, Jun 08, para 112-115		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_13

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Data Capture	06.02.019			The managerial cost accounting system should require that accumulated costs be classified by type of resource, such as costs of employees, materials, capital, utilities, rent, etc. When appropriate and cost effective, information on quantitative units related to various cost categories should be maintained.	SFFAS-4, Jun 08, para 119		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_14
Data Capture	06.02.020			The financial management system must draw information from the same common data source as the financial accounting and budgetary accounting systems. This data source consists of all financial and programmatic information used by the budgetary, cost, and financial accounting processes. It includes all financial and much non-financial data, such as environmental data, that are necessary for budgeting and financial reporting.	SFFAS-4, Jun 08, para 43-45	DoDFMR Vol 04, Jan 95, Ch 19, 190102 C	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_15
Data Capture	06.02.022			The job order cost accounting system must distinguish between funded and unfunded costs.		DoDFMR Vol 04, Jan 95, Ch 20, 200102 B	Capture Cost Information Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and	Cost Management Deployment-to-Redeployment/Retrograde	Managerial_Cost_Accounting_Data_Capture_16
Data Capture	06.02.023			The cost accounting system must include unallowable costs (unallowable cost is any cost which, under the provisions of any pertinent law, regulation, or contract, cannot be included in prices, cost reimbursements or settlements), if material and when directed by the Under Secretary of Defense (Comptroller), as a cost of operations	48 CFR Part 9904, Oct 00, 405	DoDFMR Vol 04, Jan 95, Ch 19, 190205	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_17
Data Capture	06.02.024			1. An organization operating a formal cost accounting system may use standard costs for estimating, accumulating, and reporting costs of direct material and direct labor only when all of the following criteria are met: Both standard and actual costs are entered into the books of account. Standard costs are compared to actual costs at the end of each accounting period and a variance calculated. Standard costs and related variances are appropriately accounted for at the level of the production unit. Practices with respect to the setting and revising of standards, use of standard costs, and disposition of variances are stated in writing and are consistently followed.		DoDFMR Vol 04, Jan 95, Ch 19, 190207 A 1-4	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_18

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Data Capture	06.02.025			The cost accounting system shall deem the grouping of homogeneous costs and estimates, prepared for proposed work purposes, an inconsistent application of the standard when actual costs are accumulated and reported in greater detail by the cost accounting module during job performance.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 B	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_19
Data Capture	06.02.026			1. For allocating the G&A expense pool, items produced or worked on for stock or product inventory shall be accounted for as final cost objectives as follows: When items are produced or worked on for stock or product inventory in a given cost accounting period, the cost input to such items in that period shall be included only once in the computation of		DoDFMR Vol 04, Jan 95, Ch 19, 190210 G 1-2	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_20
Data Capture	06.02.027			The job order cost accounting system (which is subsidiary to, and must be integrated with, the general accounting system) shall, for each production and support department, maintain the capability to array subsidiary accounts data in sufficient detail necessary to satisfy management information requirements.		DoDFMR Vol 04, Jan 95, Ch 20, 200201 and 200308; DoDFMRVol4,Ch17,Sub170 502	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_22
Data Capture	06.02.028			The job order cost accounting system must use job order numbers assigned, for each defined cost objective, by the appropriate cost accounting department.	SFFAS-4, Jun 08, para 155	DoDFMR Vol 04, Jan 95, Ch 20, 200302	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Managerial_Cost_Accounting_Data_Capture_23
Data Capture	06.02.031			A. The job order cost accounting system must accumulate the following unfunded (costs that are financed by another organization's or activity's appropriations) costs:|Military Labor Unfunded Civilian Retirement Costs Unfunded Material and Unfunded Depreciation	SFFAS-4, Jun 08, para 154	DoDFMR Vol 04, Jan 95, Ch 20, 200311 A-D			
Data Capture	06.02.032			• The job order cost system must account for all production costs (for example direct labor, direct material, and overhead) associated with producing a product/end item. The job order cost accounting system must account for the following production costs: Direct Labor Direct Material Indirect Labor, Material and Overhead		DoDFMR Vol 04, Jan 95, Ch 20, 200401-200403			

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Data Capture	06.02.033			The process cost accounting system (which is subsidiary to, and must be fully integrated with other modules of, the general accounting system) shall, for each production and support department, maintain the capability to array subsidiary accounts data in sufficient detail necessary to satisfy management information requirements.		DoDFMR Vol 04, Jan 95, Ch 21, 210201 and 210307	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Managerial_Cost_Accounting_Data_Capture_24
Data Capture	06.02.034			The process cost accounting system, as a result of the industrial engineering evaluation of the production processes and flows, must consolidate production operations into logical cost centers to perform specific tasks that produce an identifiable and measurable output. The process cost accounting system must also identify the specific cost of products being produced and associate the outputs of a product for each cost center.		DoDFMR Vol 04, Jan 95, Ch 21, 210301, 210302	Capture Cost Information Define High Level Cost Objects	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_25
Data Capture	06.02.035			• The process cost accounting system must: Utilize standard costs for output units of production cost centers Accumulate actual costs so that management can measure the cost efficiency of cost centers or determine if various inefficiencies have entered into the system and compute variances between the two and perform an analysis of efficiency and effectiveness of actual verses budget cost and Identify both favorable and unfavorable variances so that a person can determine their cause and adjust the standard cost, if necessary, by the variance in order to recover actual cost.		DoDFMR Vol 04, Jan 95, Ch 21, 210303	Capture Cost Information Compare Results to Performance Measurement Criteria	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Data_Capture_26
Data Capture	**06.02.036**		**A**	**With the use of a common data source, cost information reflecting different accounting bases or different recognition and measurement methods should still be traceable back to the original common data source. To be reconcilable, the amount of the differences in the information reported should be ascertainable and the reasons for the differences should be explainable.**		**DoD FMR Vol 4, Ch 19, May 10, 190302**			

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.002			· The managerial cost accounting system must support one or more of the following costing methodologies:|Activity Based Costing (ABC),|Job Order Costing,|Process Costing and|Standard Costing.	SFFAS-4, Jun 08, para 147; FFMSR-8, Feb 98, pg III-6		Define Cost Performance Model	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Order-to-Cash Prospect-to-Order	Cost_Assignment_1
Cost Assignment	06.03.003			If the cost assignment process affects the values of Standard General Ledger (SGL) accounts in the core financial system's general ledger, such as inventory or fixed asset accounts, the managerial cost accounting system must send the summarized impact of cost assignments to the core financial system for posting to the general ledger and external reporting.	FFMSR-8, Feb 98, pg III-6		Capture Cost Information Post to General Ledger Request Correcting Pro Forma Entries	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_2
Cost Assignment	06.03.004			Costs of supporting services and intermediate products should be assigned to the segments that receive the services and products. This is referred to as the intra-entity cost assignments.	SFFAS-4, Jun 08, para 122		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_3
Cost Assignment	06.03.005			With respect to each responsibility segment, the managerial cost accounting system should include the following costs that are to be assigned to outputs: (a) direct and indirect costs incurred within the responsibility segment, (b) costs of other responsibility segments that are assigned to the segment, and (c) inter-entity costs recognized by the receiving entity and assigned to the segment. If a responsibility segment produces one kind of output only, costs of resources used to produce the output are assigned to the output.	SFFAS-4, Jun 08, para 123		Capture Cost Information Define Responsibility Segment	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_4
Cost Assignment	06.03.006			The managerial cost accounting system should assign costs that can be traced to each of the activities (or outputs) to the activities (or outputs) directly.	SFFAS-4, Jun 08, para 139		Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_5

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.007			To determine the full cost of each of the activities or outputs that share resources, the managerial cost accounting system should assign indirect common costs to those activities either on a cause-and-effect basis, if feasible, or through reasonable allocation.	SFFAS-4, Jun 08, para 140		Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_6
Cost Assignment	06.03.009			The cost accounting system must allocate each type of cost only once, and on only one basis, to any job or other cost objective.		DoDFMR Vol 04, Jan 95, Ch 19, 190202 A	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect	Cost_Assignment_7
Cost Assignment	06.03.010			DoD activities shall use the October 1 to September 30 fiscal year as the cost accounting period, except that: The costs of an indirect function that exists for only a part of a cost accounting period may be allocated to cost objectives of that same part of the period if the cost is material in amount, accumulated in a separate indirect cost pool, and allocated on the basis of an appropriate direct measure of the activity or output of the function during that part of the period. A transitional cost accounting period shall be used whenever a change of fiscal year occurs. The same cost accounting period shall be used for accumulating costs in an indirect cost pool as for establishing its allocation base.		DoDFMR Vol 04, Jan 95, Ch 19, 190206 A-C	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_8
Cost Assignment	06.03.011			The cost accounting system shall assign the cost of compensated personal absence (illness, vacation, holidays, jury duty, military training or other absence for which compensation is paid directly to an employee) to the cost accounting period or periods in which the entitlement was earned.		DoDFMR Vol 04, Jan 95, Ch 19, 190208 A	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_9
Cost Assignment	06.03.012			The cost accounting system shall allocate the cost of compensated personal absence for an entire cost accounting period on a pro-rata annual basis among the final cost objectives of that period.		DoDFMR Vol 04, Jan 95, Ch 19, 190208 B	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_10

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.013			• The cost accounting system shall assign the depreciable cost of tangible capital asset (or group of assets) to cost accounting periods in accordance with the following criteria:|The depreciable cost of a tangible capital asset shall be its capitalized cost less its estimated residual value.|The estimated service life or a tangible capital asset (or group of assets) shall be used to determine the cost accounting periods to which the depreciable cost will be assigned.		DoDFMR Vol 04, Jan 95, Ch 19, 190209 A 1-2	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_11
Cost Assignment	06.03.014			• The cost accounting system shall allocate the annual depreciation cost of a tangible capital asset (or group of assets) to cost objectives for|which it provides service in accordance with the following criteria: Depreciation costs may be charged as a direct cost only if depreciation costs of all like assets used for similar purposes are charged in the same manner. |Depreciation costs charged to service or general and administration cost centers shall be included in the allocated costs of those centers. |Depreciation costs of capital assets used within a production cost center but which are not charged directly to a cost objective shall be included as an indirect cost of that center.		DoDFMR Vol 04, Jan 95, Ch 19, 190209 B 1-3	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_12
Cost Assignment	06.03.015			The cost accounting system shall allocate business unit general and administrative (G&A) expenses to final cost objectives based on their beneficial or causal relationship.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 A	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Cost_Assignment_13
Cost Assignment	06.03.016			The cost accounting system shall allocate the G&A expense pool of a business unit, for a cost accounting period, to final cost objectives of that cost accounting period by means of a cost input base representing the total activity of the business unit.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 C	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_14

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.017			• The cost accounting system shall allocate headquarters' expenses, received by a segment, to segment cost objectives as follows: Expenses related to the management and administration of the receiving segment as a whole shall be included in the receiving segment's G&A expense pool. Expenses related to the management and administration of specific activities of segments shall be allocated to the segment cost objectives in proportion to the beneficial or causal relationship between the cost objectives and the expenses, if such allocation is significant, in amount. When a beneficial or causal relationship for expenses is not identifiable with segment cost objectives, the expenses may be included in the G&A expense pool.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 D 1 and 2	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_15
Cost Assignment	06.03.018			The cost accounting system shall have the capability to segregate the expense of the headquarters functions when a segment performs headquarters functions and also performs as an operating segment having a responsibility for final cost objectives. These expenses shall be allocated to all benefiting or causing segments, including the segment performing the headquarters functions, pursuant to written and consistently followed accounting practices for the allocation of headquarters expenses to segments.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 F	Allocate to Model Element Capture Cost Information Define Responsibility Segment	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_16

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.019			• The cost accounting system shall assign the cost of deferred compensation as follows: The cost of all deferred compensation, except for annual leave, sick leave, and pension cost shall be assigned to the cost accounting period in which the obligation to compensate the employee occurs. In the event no obligation is incurred prior to payment, the cost of deferred compensation shall be the amount paid and shall be assigned to the cost accounting period in which the payment is made. the obligation for the cost of deferred compensation is deemed to have occurred when all of the following conditions have been met. However, for awards that require that the employee perform future service in order to receive the benefits, the obligation is deemed to have been incurred as the future service is performed for that part of the award attributable to such future service There is a requirement to make the future payments that cannot be unilaterally avoided The deferred compensation award is to		DoDFMR Vol 04, Jan 95, Ch 19, 190215 B-D	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_17
Cost Assignment	06.03.020			• The job order cost system should: Allow the posting of the work in process cost, for all open job order numbers, to the Work In Process-In House and Construction In Progress-In House accounts. Transfer the appropriate amount from Work in Process-In-House and Construction in Progress accounts to the Cost of Goods Sold or applicable asset accounts when production departments complete a job order.		DoDFMR Vol 04, Jan 95, Ch 20, 200302	Capture Cost Information Post General Ledger Transactions Verify Asset or Expense Posting Accounts	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_18
Cost Assignment	06.03.021			The job order cost system should add unfunded cost financed by other organizations or by prior appropriations to the shop rate charges and billed to non-DoD ordering activities.		DoDFMR Vol 04, Jan 95, Ch 20, 200305 B	Capture Cost Information Post General Ledger Transactions	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_19

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.022			The job order cost accounting system must equitably prorate, to customer job orders, the general and administrative (G&A) expenses that are accumulated in the activities indirect cost centers.		DoDFMR Vol 04, Jan 95, Ch 20, 200309	Allocate to Model Element Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Assignment_20
Cost Assignment	06.03.023			The cost accounting system shall group business unit General & Administrative (G&A) expenses in a separate indirect cost pool that shall be allocated only to final cost objectives.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 B			
Cost Assignment	06.03.024			For any costs that do not satisfy the definition of G&A expense, but that have been classified by a business unit as G&A expenses, the cost accounting system shall allow these cost to remain in the G&A expense pool unless they can be allocated to business unit cost objectives on a beneficial or causal relationship that is best measured by a base other than a cost input base.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 E			
Cost Assignment	06.03.025			1. For purposes of allocating the G&A expense pool, the cost accounting shall account for items produced or worked on for stock or product inventory as final cost objectives as follows: When items are produced or worked on for stock or product inventory in a given cost accounting period, the cost input to such items in that period shall be included only once in the computation of the G&A expense allocation base and in the computation of the G&A expense allocation rate for that period, and shall not be included in the computation of the base or rate for any other cost accounting period. A portion of the G&A expense pool shall be allocated to items produced or worked on for stock or product inventory in the cost accounting period or periods in which such items are produced at the rates determined for such period.		DoDFMR Vol 04, Jan 95, Ch 19, 190210 G 1 and 2			
Cost Assignment	06.03.026			The cost accounting system may allocate the cost of units of a category of material directly to a cost objective provided the cost objective was specifically identified at the time of purchase or production of the units.		DoDFMR Vol 04, Jan 95, Ch 19, 190211 B			

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Assignment	06.03.027			The cost accounting system may allocate the cost of material that is used solely in performing indirect functions, or is not a significant element of production cost whether or not incorporated in an end product, to an indirect cost pool.		DoDFMR Vol 04, Jan 95, Ch 19, 190211 C			
Cost Assignment	06.03.028			The cost accounting system shall not capitalize the cost of money used to construct a capital asset as part of the cost of that asset unless loans were obtained by the Department of Defense specifically for the construction of those assets.		DoDFMR Vol 04, Jan 95, Ch 19, 190217			
Cost Assignment	06.03.029			The cost accounting system shall not assign the independent research and development, or bid and proposal, costs incurred in a cost accounting period to any other cost accounting period except as may be permitted pursuant to other provisions of existing laws, regulations and other controlling factors.		DoDFMR Vol 04, Jan 95, Ch 19, 190220 A and B			
Cost and Revenue Accumulation	06.04.001			The managerial cost accounting system must send cost data to the appropriate system to calculate exchange revenue for goods or services made or produced to order under a contract.	SFFAS-7, Jun 08, para 36. (b); FFMSR-8, Feb 98, pg III-8		Capture Cost Information Monitor Contract or Order Performance	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-	Cost_And_Revenue_Accumulation_1
Cost and Revenue Accumulation	06.04.002			The managerial cost accounting system should support the inventory system (or other property system) by accumulating costs from multiple sources for inventory and related property that has been acquired, is undergoing repair, or is in production (work-in-process).	FFMSR-8, Feb 98, pg III-7		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_2
Cost and Revenue Accumulation	06.04.003			The managerial cost accounting system should provide accumulated costs, including applicable indirect costs, to the appropriate system for recording as the appropriate asset or expense type.	FFMSR-8, Feb 98, pg III-8		Capture Cost Information Post to General Ledger Verify Asset or Expense Posting Accounts	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_3

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost and Revenue Accumulation	06.04.007			The managerial cost accounting system should accumulate and determine the full cost of general property, plant and equipment (PP&E) under construction.	FFMSR-8, Feb 98, pg III-8		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_4
Cost and Revenue Accumulation	06.04.008			The managerial cost accounting system should transfer the completed project construction in progress cost to the appropriate asset account and passed the information to the core financial system and property management system(s) for asset valuation purposes.	FFMSR-8, Feb 98, pg III-8		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_5
Cost and Revenue Accumulation	06.04.009			The managerial cost accounting system shall recognize the cost of acquiring, improving, reconstructing, or renovating heritage assets, other than multi-use heritage assets, on the statement of net cost for the period in which the cost is incurred. The cost shall include all costs incurred during the period to bring the item to its current condition at its initial location.	SFFAS-6, Jun 08, para 61, 69; SFFAS-8, Jun 08, para 77&80; SFFAS-16, Jun 08, para 8; FFMSR-8, Feb 98, pg III-9		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_6
Cost and Revenue Accumulation	06.04.010			The managerial cost accounting system must accumulate and maintain Stewardship Investment cost (investment in human capital, research and development, and non-federal physical property), on an annual basis for stewardship reporting, for a period of five years	FFMSR-8, Feb 98, pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_And_Revenue_Accumulation_7
Cost and Revenue Accumulation	06.04.011			The job order cost system must calculate actual shop rates from the cost obtained from the same database used to prepare general ledger control account entries.‖		DoDFMR Vol 04, Jan 95, Ch 20, 200305 A	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Cost_And_Revenue_Accumulation_8
Cost and Revenue Accumulation	06.04.019			The managerial cost accounting system should be capable of supporting cost management by accumulating costs in agency defined cost centers that are associated with agency-defined performance measures	FFMSR-8, Feb 98, pg III-9		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution	Cost_And_Revenue_Accumulation_9
Cost and Revenue Accumulation	06.04.020			The managerial cost accounting system should be capable of supporting cost management by accumulating numerically valued agency-defined output information.	FFMSR-8, Feb 98, pg III-9		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Cost_And_Revenue_Accumulation_10
Cost and Revenue Accumulation	06.04.021			The managerial cost accounting system should be capable of supporting cost management by calculating the unit cost of outputs.	FFMSR-8, Feb 98, pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect	Cost_And_Revenue_Accumulation_11

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost and Revenue Accumulation	06.04.022		A	Use the appropriate costing methodologies to accumulate and assign cost to outputs. - Cost of resources consumed by responsibility segments should be accumulated by type of resource. - Outputs produced by responsibility segments should be accumulated and, if practicable, measured in units. - The full costs of resources that directly or indirectly contribute to the production of outputs should be assigned to outputs through cost methodologies or cost finding techniques that are most appropriate to the segment's operating environment and should be followed consistently. - The cost assignments should be performed using the following methods listed in the order of preference: (a) directly tracing costs wherever feasible and economically practicable, (b) assigning costs on a		DoD FMR Vol 4, Ch 19, May 10, 190405			
Cost and Revenue Accumulation	06.04.023		A	Each entity's full cost should incorporate the full costs of goods and services that it receives from other entities. The entity providing the goods or services has the responsibility to provide the receiving entity with information on the full cost of such goods and services through either billing or other advice. Recognition of inter-entity costs that are not fully reimbursed is limited to material items that (1) are significant to the receiving entity, (2) form an integral or necessary part of the receiving entity's output, and (3) can be identified or matched to the receiving entity with reasonable precision. Broad and general support services provided by an entity to all or most other entities generally should not be recognized unless such services form a vital and integral part of the operations or output of the receiving entity.		DoD FMR Vol 4, Ch 19, May 10, 190404			

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Monitoring/Reporting	06.05.001	Y		The managerial cost accounting system should be able to provide cost data needed to produce the Statement of Net Costs for the agency's financial statements	FFMSR-8, Feb 98, pg III-9		Capture Cost Information Perform Financial Reporting	Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities	Cost_Monitoring_And_Reporting_1
Cost Monitoring/Reporting	06.05.002	Y		The managerial cost accounting system should assist in the reporting of financial data related to stewardship resources.	FFMSR-8, Feb 98, pg III-8		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect	Cost_Monitoring_And_Reporting_2
Cost Monitoring/Reporting	06.05.006			The managerial cost accounting system should be capable of supporting cost management by producing unit cost reports by output.	FFMSR-8, Feb 98, pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_3
Cost Monitoring/Reporting	06.05.007			The managerial cost accounting system should be capable of supporting cost management by producing project, job order, and work order reports showing costs for a project from its inception up to the current date.	FFMSR-8, Feb 98, pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_4
Cost Monitoring/Reporting	06.05.008			The managerial cost accounting system should be capable of supporting cost management by producing contract reports showing the revenues and costs associated with each contract (i.e. customer orders).	FFMSR-8, Feb 98, pg III-10		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_5
Cost Monitoring/Reporting	06.05.009			The managerial cost accounting system should report cost, for a reporting entity and its responsibility segments (which are part of the organization costs), that are incurred for general management and administrative support and cannot be traced, assigned, or allocated to segments and their output, on the entity's financial statements (such as the Statement of Net Costs) as costs not assigned to programs.	SFFAS-4, Jun 08, para 92		Capture Cost Information Define Responsibility Segment Perform Financial Reporting	Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_6
Cost Monitoring/Reporting	06.05.011			The cost accounting system must eliminate Inter-entity expenses/assets and financing sources for any consolidated financial statements covering both entities.	SFFAS-4, Jun 08, para 109	DoDFMR Vol 06B, May 09, Ch 05, 050202 A 1, DoDFMR Vol 06B, Sep 08, Ch 10, 1.G, pg 11, 102003 A and D	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Cost_Monitoring_And_Reporting_7
Cost Monitoring/Reporting	06.05.013	Y		To add value, the managerial cost accounting system should be able to provide cost data needed to produce the Statement of Net Cost for the agency's financial statements.	FFMSR-8, Feb 98, pg III-9		Capture Cost Information Perform Financial Reporting	Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities	Cost_Monitoring_And_Reporting_8

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Cost Monitoring/Reporting	**06.05.014**		**C**	The process cost accounting system must update the appropriate general ledger control accounts: **Inventory - Finished Goods and the Work-in-Process accounts. Detailed DoD-specific transactions are available in the USSGL Transaction Library. Using standardized transactions, post entries reflecting consumption of supplies and labor, followed by entries reallocating expenses to "in-process" accounts**.		DoDFMR Vol 04, Jan 95, Ch 21, 210202	Capture Cost Information Post General Ledger Transactions Verify Asset or Expense Posting Accounts	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cost_Monitoring_And_Reporting_9
Cost Monitoring/Reporting	06.05.016			The process order cost accounting system should be able to provide cost data needed to produce the Statement of Net Cost for the agency's financial statements	FFMSR-8, Feb 98, pg III-9	DoDFMR Vol 04, Jan 95, Ch 21, 2104			
Cost Monitoring/Reporting	**06.05.017**		**A**	**Reporting entities should report the full cost of outputs in general purpose financial reports. The full cost of an output produced by a responsibility segment is the sum of (1) the cost of resources consumed by the segment that directly or indirectly contribute to the output, and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity, and by other reporting entities."Outputs" means products and services generated from the consumption of resources. The full cost of a responsibility segment's output is the total amount of resources used to produce the output. This includes direct and indirect costs that contribute to the output, regardless of funding sources. It also includes costs of supporting services provided by other responsibility segments.**		**DoD FMR Vol 4, Ch 19, May 10, 190403A**			
Core Finanacial System Requirements	06.06.002			To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to associate the purchase of fixed assets and inventory and the payment of advances with related cost objects so that subsequent expenditures are identified by cost object.	OFFM-NO-0106, Jan 06, CMA-03		Capture Cost Information Verify Asset or Expense Posting Accounts	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_1

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Core Finanacial System Requirements	06.06.003			• To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to define the following types of cost objects for accumulation, distribution and reporting purposes: Accounting classification elements Specific customers, vendors, reimbursable agreements, contracts, PAs, task orders, work orders, and grants Government Performance and Results Act (GPRA) goals.	OFFM-NO-0106, Jan 06, CMA-01		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_2
Core Finanacial System Requirements	06.06.007			To support the Cost Reporting process, the Core financial system must provide automated functionality to generate Cost Object Income Statement. Parameters include any cost object and accounting period. Result is a report with revenue, direct cost, and indirect cost (overhead) by cost object.	OFFM-NO-0106, Jan 06, CMC-02		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_3
Core Finanacial System Requirements	06.06.009			To support the Cost Reporting process, the Core financial system must provide automated functionality to maintain an audit trail of transactions from their origin to the final cost object(s).‖	OFFM-NO-0106, Jan 06, CMC-03	DoDFMR Vol 6A, Mar 09, Ch 14, 140205	Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-	Managerial_Cost_Accounting_Core_System_Requirements_4
Core Finanacial System Requirements	06.06.013			To support the Cost Distribution process, the Core financial system must provide automated functionality to perform multi-layer overhead distributions that are agency-defined (at least 3 levels of distribution) using multiple rates and fixed amount allocation methods.	OFFM-NO-0106, Jan 06, CMB-03		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_5
Core Finanacial System Requirements	06.06.024			To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to accumulate the full cost of cost objects. Full costs include direct costs, indirect cost allocations, implicit costs (e.g., costs provided by other government agencies such as pension costs), and unfunded costs (e.g., annual leave costs).	OFFM-NO-0106, Jan 06, CMA-04		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_6
Core Finanacial System Requirements	06.06.025			To support the Cost Distribution process, the Core financial system must provide automated functionality to distribute the full cost of goods and services by cost object. Record the cost distribution entries in the GL.	OFFM-NO-0106, Jan 06, CMB-01		Capture Cost Information Post to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde	Managerial_Cost_Accounting_Core_System_Requirements_7

MANAGERIAL COST ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Core Finanacial System Requirements	06.06.028			To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to accumulate non-financial data (e.g., units purchased, units sold) by cost object at the transaction level.	OFFM-NO-0106, Jan 06, CMA-05		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_8
Core Finanacial System Requirements	06.06.029			To support the Cost Distribution process, the Core financial system must provide automated functionality to capture United States Standard General Ledger (USSGL) attributes on cost distribution entries needed to prepare the Statement of Net Cost. For example, costs distributed to programs and used in the preparation of the Statement of Net Cost should retain the Federal/Non-Federal, Exchange/Non-Exchange, and Custodial/Non-Custodial classifications.	OFFM-NO-0106, Jan 06, CMB-02		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_9
Core Finanacial System Requirements	06.06.030			• To support the Cost Reporting process, the Core financial system must provide automated functionality to generate the Comparative Income Statement by Cost Object. Parameters include cost object and accounting periods (month and year). Result is a report that compares month and year-to-date activity to prior month and prior year-to-date activity, by cost object. The report must list the following data:|Revenue|Direct expenses|Indirect expenses (overhead)|Total expenses|Net revenue/cost.	OFFM-NO-0106, Jan 06, CMC-01		Capture Cost Information Perform Financial Reporting	Cost Management Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Managerial_Cost_Accounting_Core_System_Requirements_10
Core Finanacial System Requirements	06.06.031			To support the Cost Setup and Accumulation process, the Core financial system must provide automated functionality to Accumulate costs--Accumulate costs and revenue by cost object.	OFFM-NO-0106, Jan 06, CMA-02				
Core Finanacial System Requirements	06.06.032			To support the Cost Distribution process, the Core financial system must provide automated functionality to re-distribute costs based on revised rates and allocation amounts. *(Previously part of 06.06.13)*	OFFM-NO-0106, Jan 06, CMB-04				

ACRONYMS

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 7 – Personnel Pay		
Req. ID	**Change Type**	**Reason for Change**
07.06.086	**A**	**Added – New requirement**
07.06.087	**A**	**Added – New requirement**
07.06.088	**A**	**Added – New requirement**
07.06.089	**A**	**Added – New requirement**
07.08.006	**A**	**Added – New requirement**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 7, Personnel Pay

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence Shared Service Division
Attn: Integration and Requirements Division
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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PERSONNEL PAY INTRODUCTION

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

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

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

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.003			The personnel system must provide for support capabilities to electronically generate, approve, and process the full range of monetary and honorary awards for employees, and be flexible enough to tailor to individual agency needs.	JFMIP SR-99-5, Apr 99, pg 20		Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_1
Personnel Data Collection/Maintenance	07.01.005			The personnel system must fully document the associate personnel actions with all regulatory required information such as legal authority and nature of actions.	JFMIP SR-99-5, Apr 99, pg 18		Acquire Human Resources Assign Human Resources Develop Human Resources Manage Human Resources Compensation and Reimbursements Manage Patient Visibility Record Time and Attendance Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_2
Personnel Data Collection/Maintenance	07.01.006			The personnel system must process (with both current and future effective dates) the full range of individual and mass personnel actions such as appointments, reinstatements, transfers, promotions, separations, retirements, terminations, furloughs, change to lower grades, reassignments, pay changes (including locality and national adjustments, allowances, differentials, premium pay, movement between pay plans or schedules, and pay and grade retention), and details. There is also a need for the capability to correct or cancel theses actions and to provide the necessary audit trail.	JFMIP SR-99-5, Apr 99, pg 18		Acquire Human Resources Assign Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Manage Travel Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_3
Personnel Data Collection/Maintenance	07.01.009			The personnel system should maintain individual retirement data, including service history and fiscal history for each employee. Maintain separate records for military (post- 1956) and civilian deposits.	JFMIP SR-99-5, Apr 99, pg 26		Separate or Terminate Human Resources Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_4

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.010			The personnel system must record incumbent related information such as date of hire, service computation date, retirement service date, severance pay date, Civil Service Retirement System, Federal Employees Retirement System, Federal Employee Group Life Insurance and Thrift Saving Plan eligibility dates, Federal Employee Health Benefit enrollment date, step increase and prior military service information must also be recorded. There is also a need for the capability to correct or cancel these actions, and provide the necessary audit trail.	JFMIP SR-99-5, Apr 99, pg 18		Acquire Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_5
Personnel Data Collection/Maintenance	07.01.011			The personnel system must provide for automatic data conversion and electronic transfer of required data to the Office of Personnel Management (OPM) and other recipients of Government wide reporting information.	JFMIP SR-99-5, Apr 99, pg 29		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_6
Personnel Data Collection/Maintenance	07.01.012			The personnel system must enable managers and human resources staff to track past, current and pending personnel actions.	JFMIP SR-99-5, Apr 99, pg 18		Acquire Human Resources Assign Human Resources Develop Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Manage Patient Visibility Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_7
Personnel Data Collection/Maintenance	07.01.014			The personnel system must generate a Monthly Employee Report (SF113A) and the Monthly Full-Time Equivalent (FTE) Report (SF 113G) to OPM.	JFMIP SR-99-5, Apr 99, pg 29		Assign Human Resources Record Time and Attendance Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_8

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.024			The personnel system must be able to provide organizational decision support for managers that will simplify their organization and position design decisions (e.g., Budget and Full Time Equivalent (FTE) management, activity based costing, work effort as related to performance measures and indicators).	JFMIP SR-99-5, Apr 99, pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_9
Personnel Data Collection/Maintenance	07.01.025			The personnel system should enable managers to electronically initiate the full range of recruitment-based actions (e.g., internal and external recruitment actions, reassignment actions, details) and flow these actions to the appropriate individuals and offices for approvals and processing.	JFMIP SR-99-5, Apr 99, pg 17		Acquire Human Resources Assign Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_10
Personnel Data Collection/Maintenance	07.01.026			The personnel system using position-based requirements should provide expert or decision support to generate documentation needed to complete the recruitment process. This includes preparation of vacancy announcements, which contain specific selection criteria (e.g., knowledge, skills and abilities (KSAs), and conditions of employment).	JFMIP SR-99-5, Apr 99, pg 17		Acquire Human Resources Assign Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_11
Personnel Data Collection/Maintenance	07.01.028			The personnel system must accommodate external reporting needs including those required by Treasury, OPM, The Department of Labor, the Federal Retirement Thrift Investment Board, and others.	JFMIP SR-99-5, Apr 99, pg 28		Manage Benefits Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_12

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.031			The personnel system should support a full identification of position requirements. For example, managers should be able to annotate a position's unique requirements such as mobilization responsibilities, drug testing requirements, position sensitivity, financial disclosures obligations, position-based skill and competency requirements, and a wide variety of other position-based requirements that emerge and change over time.	JFMIP SR-99-5, Apr 99, pg 16		Acquire Human Resources Assign Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_13
Personnel Data Collection/Maintenance	07.01.033			The personnel system should automatically generate documents that facilitate related human resources activities (e.g., recruitment, performance management, and training development).	JFMIP SR-99-5, Apr 99, pg 16		Acquire Human Resources Develop Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_14
Personnel Data Collection/Maintenance	07.01.036			The personnel system should allow managers to structure organizations under their control and quickly develop classification documents through the use of standard position descriptions or generation of a new classification determination through the use of expert or decision support systems as appropriate to their requirement.	JFMIP SR-99-5, Apr 99, pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_15
Personnel Data Collection/Maintenance	07.01.039			The personnel system must automatically generate personnel action reminders that will prompt management decisions on such actions as within-grade-increase, completion of probationary period and temporary appointments, and any similar time-sensitive actions. It also should enable on-line approval or disapproval of such recurring actions.	JFMIP SR-99-5, Apr 99, pg 18		Assign Human Resources Develop Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_16

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.041			The system must provide for transfers for separating or transferring employees with the next regular payroll.	JFMIP SR-99-5, Apr 99, pg 29		Assign Human Resources Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_18
Personnel Data Collection/Maintenance	07.01.042			The personnel system must process management and employee requested personnel actions by either the generation of paper SF-50 or the electronic storage of data associated with the SF-50. Also included in this process are those actions ancillary to employment, such as requesting security investigations, arranging physical examination and identifying drug testing requirements, requesting and approving SF-75 information, and the administration of the in-processing activities.	JFMIP SR-99-5, Apr 99, pg 18		Acquire Human Resources Assign Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_19
Personnel Data Collection/Maintenance	07.01.047	Y		The personnel system should provide the capability to process reduction in force actions including the determination of retention rights, issuance of notices, and generation of required documentation and must generate retention records for a Reduction in Force (RIF) based on competitive position, tenure, and retention requirements.	JFMIP SR-99-5, pgs 17 and 30		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_20
Personnel Data Collection/Maintenance	07.01.048			The personnel system must preclude duplicate data entry by electronically producing position-embedded performance criteria necessary to generate individual performance appraisal plans.	JFMIP SR-99-5, Apr 99, pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_21
Personnel Data Collection/Maintenance	07.01.049	Y		The personnel system should be sufficiently flexible to allow for multiple performance rating configuration and evaluation methods.	JFMIP SR-99-5, Apr 99, pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_22

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.050	Y		The personnel system should provide for electronic routing, completion, approval, and recording of the performance plan and resulting rating from management and human resources office.	JFMIP SR-99-5, Apr 99, pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_23
Personnel Data Collection/Maintenance	07.01.051	Y		The personnel system should have the capability to create, monitor, and maintain performance improvement plans.	JFMIP SR-99-5, Apr 99, pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_24
Personnel Data Collection/Maintenance	07.01.052			The personnel system must provide the capability to track and record the full range of employee, management, or third party generated appeals and grievances. This includes events such as performance and conduct cases, Uniform Labor Practices, and Labor contract administration.	JFMIP SR-99-5, Apr 99, pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_25
Personnel Data Collection/Maintenance	07.01.053			The personnel system tracking functionality must include such information as case nature, case date, case steps and resolution.	JFMIP SR-99-5, Apr 99, pg 20		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_26
Personnel Data Collection/Maintenance	07.01.054	Y		The personnel system should support the conversion of the paper Official Personnel Folder (OPF) to an electronic medium, which will help agencies to reduce the significant operational burden of maintaining paper OPFs while affording human resources professionals, managers and employees easier access to historical employment information.	JFMIP SR-99-5, Apr 99, pg 18		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_27

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.055			The personnel system must preclude duplicate data entry by automatically accessing position and employee information already residing within the system.	JFMIP SR-99-5, Apr 99, pg 18		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_28
Personnel Data Collection/Maintenance	07.01.056	Y		The personnel system should facilitate full manager empowerment of delegated position classification authority.	JFMIP SR-99-5, Apr 99, pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_29
Personnel Data Collection/Maintenance	07.01.057	Y		The personnel system should provide sufficient flexibility to enable management to account for total work force utilization that can encompass the efforts and associated costs of contractors, military members, and volunteers.	JFMIP SR-99-5, Apr 99, pg 16		Manage Organization	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_30
Personnel Data Collection/Maintenance	07.01.058	Y		The personnel system should have the flexibility to allow managers to electronically receive and act upon referral lists, resumes that contain appropriate candidates' qualification information, and fully take into account regulatory requirements.	JFMIP SR-99-5, Apr 99, pg 17		Acquire Human Resources Assign Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_31
Personnel Data Collection/Maintenance	07.01.059			The personnel system must provide the capability to produce pertinent information in response to classification appeals.	JFMIP SR-99-5, Apr 99, pg 16		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_32

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.060			The personnel system must provide a means for applicants and employees to apply as either external or internal candidates for vacant positions.	JFMIP SR-99-5, Apr 99, pg 17		Acquire Human Resources Assign Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_33
Personnel Data Collection/Maintenance	07.01.061	Y		The human resources Benefit Administration system should have the capability to enable maximum employee access to self-service personnel benefits information and automated transaction processing so that employees may manage their own benefits.	JFMIP SR-99-5, Apr 99, pg 19		Manage Benefits	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_34
Personnel Data Collection/Maintenance	07.01.062			The human resources Benefits Administration systems coverage should include: - Federal Employees Health Benefits Life Event and Open Season Elections - Thrift Savings Plan Life Event and Open Seasons Elections - Federal Employees Group Life Insurance Life Event and Open Season Elections - Retirement Calculations for all categories of employees under all applicable retirement programs to the agency - Miscellaneous Changes (e.g., Address, name, emergency contact information) - Alternative data and processing entry points for individual with disabilities in compliance with the American Disability Act.	JFMIP SR-99-5, Apr 99, pg 19		Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_35
Personnel Data Collection/Maintenance	07.01.063			In support of work force development, the personnel system must provide the capability to use position and personal data already residing within the system to facilitate on-line initiation of the full range of work force development activities, which include nomination, approval, enrollment, evaluation, and personnel record documentation.	JFMIP SR-99-5, Apr 99, pg 21		Develop Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_36

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.064			In support of work force development functions, the personnel system must record essential data relative to the cost and source of developmental activities and enable analysis of such activities to determine future budget needs and return on investment.	JFMIP SR-99-5, Apr 99, pg 21		Develop Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_37
Personnel Data Collection/Maintenance	07.01.065			In support of employee development programs, the personnel system must support the planning, development, delivery of training and career development programs to meet agency and employee needs, and track completion of training by employees.	JFMIP SR-99-5, Apr 99, pg 21		Develop Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_38
Personnel Data Collection/Maintenance	07.01.066			In support of developing training budgets, the personnel system should support the preparation of financial projections and implementation of controls, which maximize the utilization of training funds.	JFMIP SR-99-5, Apr 99, pg 21		Develop Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_39
Personnel Data Collection/Maintenance	07.01.067			To evaluate development and training activities, the personnel system must support the evaluation of the effectiveness and quality of course design, program content, delivery methodology and instructional value.	JFMIP SR-99-5, Apr 99, pg 21		Develop Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	HR_Data_Collection_Maintenance_And_Personnel_Processing_40
Personnel Data Collection/Maintenance	07.01.068			The payroll system must use the SSN to identify all employees paid by the Department.		DoDFMR Vol 08, Jul 08, Ch 01, 010401 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.069			The payroll system must restrict access to personnel, payroll, and disbursement records or data files to authorized personnel:		DoDFMR Vol 08, Jul 08, Ch 01, 010406 A	Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	
Personnel Data Collection/Maintenance	07.01.070			The payroll system must provide employees and managers self-service capabilities in obtaining information pertinent to their needs. For example, employees should have access to their personal employment and earnings data and managers should have access to their organizational and subordinate work force non-personal data.	JFMIP SR-99-5, Apr 99, pg 28		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	
Personnel Data Collection/Maintenance	07.01.071			'The human resources-payroll system shall ensure that employee initiated transactions are authorized by law or regulation, are accurately effected and documented, and are confirmed in a timely manner to the employee.	JFMIP SR-99-5, Apr 99, pg 19		Aquire Human Resources Assign Human Resources Manage Benefits Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Personnel Data Collection/Maintenance	07.01.072			The human resources-payroll system shall reconcile human resource data to provide assurance that all employees on the payroll are bona fide and that all earnings, entitlements, and benefits are being computed as authorized and recognized in the human resources system.	JFMIP SR-99-5, Apr 99, pg 29		Manage Benefits Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Personnel Data Collection/Maintenance	07.01.073			The human resources-payroll system shall produce data required by Treasury; IRS; the Social Security Administration; the Department of Labor; OPM; Equal Employment Opportunity Commission; Federal Retirement Thrift Investment Board; Federal Reserve Banks; OMB; Department of Health and Human Services; and state, local, and other taxing authorities. Examples include Central Personnel Data File (CPDF) submissions, Standard Form 113; W-2 Reporting; Retirement Records, and reports on the use of various methods of payments.	JFMIP SR-99-5, Apr 99, pg 29		Manage Benefits Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Civilian Time and Attendance Processing	07.02.002			In the Time and Attendance (T&A) systems, approvals shall be made individually for each employee, and an approval-automated signature shall be provided for each time and attendance report.		DoDFMR Vol 08, May 09, Ch 02, 020402 B			
Civilian Time and Attendance Processing	07.02.003			The T&A system must collect actual hours or days worked, and other pay related data, e.g., piecework, fee basis units/ dollars, and differentials for each employee.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, May 09, Ch 02, 020201	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_1
Civilian Time and Attendance Processing	07.02.004			The T&A system must collect work and leave hours based upon an established tour of duty, including alternative work schedule/flextime hour's information. This requires pre-approved or positive acknowledgement from the approving official that the employee worked the established tour and that time and attendance data is approved.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, May 09, Ch 02, 020206 B	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_2
Civilian Time and Attendance Processing	07.02.006			The T&A system must support the collection of labor distribution hours based on the accounting classification code structure defined in the JFMIP Core Requirements document.	JFMIP SR-99-5, Apr 99, pg 27	DoDFMR Vol 08, May 09, Ch 02, 0208	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_3
Civilian Time and Attendance Processing	07.02.007			The T&A system must provide capabilities for the collection of time and attendance data on a pay period basis, e.g., daily, weekly, biweekly, semi-monthly, and/or monthly basis.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, Jul 08, Ch 01, 010203 H and May 09, Ch 02, 020205 I and 020402 B	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_4
Civilian Time and Attendance Processing	07.02.008			The T&A system must calculate and adjust weekly, biweekly, per pay period, hours based on Fair Labor Standards Act (FLSA), Title 5, and other statutory and regulatory requirements.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, Jul 08, Ch 01, 010203 H and May 09, Ch 02, 0206	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_5

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Civilian Time and Attendance Processing	07.02.009			The T&A system must accept time and attendance data through various processing modes e.g., automated time entry or internet.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, May 09, Ch 02, s 020102 C 3 b and 020402 B	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_6
Civilian Time and Attendance Processing	07.02.010			The T&A system must support the correction of current and prior pay periods time and attendance records.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, May 09, Ch 02, 0206	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_7
Civilian Time and Attendance Processing	07.02.011			The T&A system must collect data on employees who work temporarily in other or multiple pay classifications.	JFMIP SR-99-5, Apr 99, pg 22;		Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_8
Civilian Time and Attendance Processing	07.02.012			The T&A system must be able to capture data in days, fractions of hours, or other units of measure as required.	JFMIP SR-99-5, Apr 99, pg 22;		Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_9
Civilian Time and Attendance Processing	07.02.013			The T&A system must generate reports to monitor T&A data.	JFMIP SR-99-5, Apr 99, pg 22;		Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_10
Civilian Time and Attendance Processing	07.02.015			The T&A system must be able to receive electronic, or other appropriately documented, approvals from authorized approving officials. The T&A system must be able to release data for further system processing.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, May 09, Ch 02, s 020205 I, 020402 B, and 020501	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_11
Civilian Time and Attendance Processing	07.02.017			For a T&A system, a single automated code may be entered by the supervisor to approve the information contained in the file, provided that the data elements itemized in paragraph 020205, DoD FMR Vol. 8, Chapter 2, are contained in the file.	JFMIP SR-99-5, Apr 99, pg 22	DoDFMR Vol 08, May 09, Ch 02, 020402 D			
Civilian Time and Attendance Processing	07.02.020			The T&A system must determine premium pay entitlements based on schedule tour, actual hours worked, and leave data.	JFMIP SR-99-5, Apr 99, pg 22		Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_12

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Civilian Time and Attendance Processing	07.02.021			The payroll system must accumulate labor and cost information for use in budgeting and controlling costs; performance measurement; determining fees and prices for services; assessing programs; and management decision making. Labor costs are an integral part of determining and doing business.	JFMIP SR-99-5, Apr 99, pg 27		Establish Funds Control Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Time_And_Attendance_Processing_13
Civilian Time and Attendance Processing	07.02.022			The payroll system must accumulate work units by cost object (e.g., organization and activity), and responsibility center and be provided to other systems performing cost accounting functions.	JFMIP SR-99-5, Apr 99, pg 27		Perform Cost Analysis Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Time_And_Attendance_Processing_14
Civilian Time and Attendance Processing	07.02.023			To support time and attendance processing, the T&A system must edit T&A data at the earliest time to ensure that the data are complete, accurate, and in accordance with legal requirements.	JFMIP SR-99-5, Apr 99, pg 22		Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Time_And_Attendance_Processing_15
Civilian Time and Attendance Processing	07.02.024			The Source Data Automation (SDA) system shall not cause the need for, or lead to the development of, a new interface to an existing legacy accounting system.		DoDFMR Vol 08, May 09, Ch 02, 020901 A	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.025			The SDA system shall provide time and attendance data to Defense Civilian Payroll System (DCPS) in a timely manner each pay period.		DoDFMR Vol 08, May 09, Ch 02, 020901 B	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.026			The SDA system must have the capability to receive data from or transmit data to more than one DCPS civilian payroll office.		DoDFMR Vol 08, May 09, Ch 02, 020901 C	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.027			Only one SDA system process must be approved per major claimant/major command/Defense activity. Employees not using the SDA system must use the DCPS on-line time and attendance input system.		DoDFMR Vol 08, May 09, Ch 02, 020901 D	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Civilian Time and Attendance Processing	07.02.028			The SDA system must have the capability to support supervisory electronic certification of time and attendance, even if the major claimant/major command/Defense activity does not use this capability.		DoDFMR Vol 08, May 09, Ch 02, 020901 E	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.029			The SDA system must provide positive acknowledgment of accurate time and attendance prior to payroll processing.		DoDFMR Vol 08, May 09, Ch 02, 020901 F	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.030			The SDA system must use standard DCPS time and attendance codes.		DoDFMR Vol 08, May 09, Ch 02, 020901 G	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.031			The SDA system must support at least 1,000 employees.		DoDFMR Vol 08, May 09, Ch 02, 020901 H	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Civilian Time and Attendance Processing	07.02.032			SDA system usage must eliminate any need for dual reporting of time and attendance and labor cost data.		DoDFMR Vol 08, May 09, Ch 02, 020901 I	Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	
Leave Processing	07.03.002			The payroll system must automatically convert leave taken in excess of available balance, based upon an established leave conversion hierarchy priority policy. When appropriate, provide for management review (e.g., to determine advance, leave without pay, or absence without leave).	JFMIP SR-99-5, Apr 99, pg 23	DoDFMR Vol 08, Sep 08, Ch 05, 050202 C	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_1
Leave Processing	07.03.003			For each pay period, the payroll system must accrue each type of leave to which an employee is entitled, including partial accruals and carryovers. Special accrual rules for employees using donated leave, etc., must be accommodated.	JFMIP SR-99-5, Apr 99, pg 23	DoDFMR Vol 08, Sep 08, Ch 05 and Feb 01, Ch 07, 070201 M	Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_2
Leave Processing	07.03.004			The payroll system must process variable leave accruals for part-time employees. The accruals shall be based on actual hours in a pay status.	JFMIP SR-99-5, Apr 99, pg 23	DoDFMR Vol 08, Feb 01, Ch 07, 070301 B	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_3

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Leave Processing	07.03.005			The payroll system must determine compensatory time or credit hours to be forfeited or paid as appropriate based on predetermined elapsed time limits; maximum carry over limits; and maximum earning ceilings.	JFMIP SR-99-5, Apr 99, pg 23	DoDFMR Vol 08, Sep 08, Ch 05, 051002, 051003 and 053103	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_4
Leave Processing	07.03.006			The payroll system must maintain detailed audit trail and control data that ensure that all reported leave hours have been processed accurately and that the hours used in pay calculations are correct.	JFMIP SR-99-5, Apr 99, pg 23		Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_5
Leave Processing	07.03.007			The personnel system must provide the capability to track and report pay associated with job-related injury time (continuation of pay (COP)).	JFMIP SR-99-5, Apr 99, pg 26		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_6
Leave Processing	07.03.008			The payroll system must provide capabilities for fiscal year-end, leave-year- end and calendar year-end processing and forfeitures in accordance with established Government-wide and agency guidelines.	JFMIP SR-99-5, Apr 99, pg 23		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_7
Leave Processing	07.03.009			The payroll system must process leave forfeiture and carryover for each employee.	JFMIP SR-99-5, Apr 99, pg 23	DoDFMR Vol 08, Aug 99, Ch 03,031102 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_8
Leave Processing	07.03.010			The payroll system must modify leave accruals; and/ or balances for employees who change leave systems, or work schedules (i.e., full-time to part-time, etc.).	JFMIP SR-99-5, Apr 99, pg 23		Assign Human Resources Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Leave_Processing_9
Leave Processing	07.03.011			The payroll system must process both current period and prior period leave transactions on an effective pay period basis.	JFMIP SR-99-5, Apr 99, pg 23		Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_10

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Leave Processing	07.03.012			The payroll system must provide capabilities to re-compute leave balances due to prior-period hour adjustments or retroactive entitlement changes for each period subsequent to the effective period of the change (leave, benefits and payments) in the following order: (1) retroactive entitlement changes, and then (2) prior period hour adjustments.	JFMIP SR-99-5, Apr 99, pg 23		Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_11
Leave Processing	07.03.015			The payroll system shall maintain leave records that show for each employee: 1) the rate of accrual for each type of leave, 2) the hours or days accrued and used by leave type, 3) hours or days advanced by leave type.		DoDFMR Vol 08, Sep 08, Ch 05, 050103	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_16
Leave Processing	07.03.017			The payroll system should process leave for each reported leave type at the end of each effective pay period. Process advances, accruals, and restored leave before usage are applied to the appropriate available balance.	JFMIP SR-99-5, Apr 99, pg 23	DoDFMR Vol 08, Aug 99, Ch 03,031103 B and Sep 08, Ch 05, s 050104 B, 050107, 050202 E, 050302 B and 050804	Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Leave_Processing_12
Leave Processing	07.03.019			Upon termination of an employee from federal employment, the payroll system must offset the dollar amount of advanced leave balances (computed at the rate of pay in effect when the leave was taken) against the dollar amount of earnings for pay period of separation and any unused annual leave (based on the current pay rate), and calculate indebtedness for leave advances upon separation and accommodate requests for waiver of collections for leave advances.	JFMIP SR-99-5, Apr 99, pg 25	DoDFMR Vol 08, Sep 08, Ch 05, 052105	Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources Sustain Human Resources Update Receivable Amount	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Leave_Processing_13
Leave Processing	07.03.021			The payroll system must process leave accrual units for special category employees, e.g., firefighters, etc.	JFMIP SR-99-5, Apr 99, pg 23		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_14
Leave Processing	07.03.022			To support leave processing, the payroll system must offset advanced sick leave balances against subsequent pay period accruals of sick leave.	JFMIP SR-99-5, Apr 99, pg 23		Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Leave_Processing_15

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.001			The payroll system must provide data to establish receivables or follow up on types of leave that may result in an employee indebtedness, including health insurance premiums for employees on approved leave without pay and certain jury duty fees while on court leave.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_1
Payroll Withholdings/Deductions Processing	07.04.002			The payroll system must provide for percentage computation of deductions that are subject to annual or regulatory limits (e.g., the current rate for federal taxes on supplement payments, Thrift Savings plans (TSP) contributions, and Social Security taxes).	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_2
Payroll Withholdings/Deductions Processing	07.04.004			The payroll system must calculate the following deductions types for each employee: (1) mandatory deductions (e.g., retirement, federal, state, local and FICA taxes), (2) voluntary deductions (e.g., state and local taxes for multiple taxing authorities, life insurance, health insurance, thrift saving, deductions, allotments, and bonds and pre-tax deductions for transportation benefits), and (3) involuntary deductions (e.g., IRS levies, garnishment and administrative debt collection).	JFMIP SR-99-5, pgs 24-25	DoDFMR Vol 08, Jul 08, Ch 04, 040802 B, 040809 B, 041202 C, 041402 I, 041409 B, 041410 A, and 041605 B	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_3
Payroll Withholdings/Deductions Processing	07.04.005			The payroll system must provide the capability to handle deductions that apply to various pay periods and/or have specified limitations, e.g., garnishment pay-off amount.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_4

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.006			The payroll system must adjust taxable gross pay by deducting pre-tax and/or tax deferred items (e.g., thrift saving deductions) and civil service retirement annuity offsets.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_5
Payroll Withholdings/Deductions Processing	07.04.008			The payroll system must pro-rate insurance premium deductions for part-time, seasonal, and applicable accessions and separating employee using the daily pro-ration rule.	JFMIP SR-99-5, Apr 99, pg 25	DoDFMR Vol 08, Jul 08, Ch 04, 040802 E	Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_6
Payroll Withholdings/Deductions Processing	07.04.009			The payroll system must accelerate deductions for employees paid an annual salary in less than one year (e.g., teachers).	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_7
Payroll Withholdings/Deductions Processing	07.04.012			The payroll system must subtract deductions calculated in the order of precedence specified by Office of Personnel Management (OPM) or other laws and regulations, while ensuring that net pay is not negative. Follow appropriate rules for taking no deductions within a priority level or partial deductions, if allowed.	JFMIP SR-99-5, Apr 99, pg 25	DoDFMR Vol 08, Jul 08, Ch 04, 040201, 040202, 041201 D, and 041409 A	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_8

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.013			The payroll system must determine when a bond may be issued, given its type, denomination per pay deduction and balance from previous pay deductions.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_9
Payroll Withholdings/Deductions Processing	07.04.014			The payroll system must deduct some items in every pay period and others in selected pay periods only. e.g., discretionary allotments.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_10
Payroll Withholdings/Deductions Processing	07.04.015			The payroll system must offset the dollar amount of other receivables owed the agency against earnings for pay period of separation or, if applicable, lump sum payments.	JFMIP SR-99-5, Apr 99, pg 25		Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Separate or Terminate Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_11
Payroll Withholdings/Deductions Processing	07.04.022			The payroll system, for court-ordered garnishments for alimony and child support payments, must determine if gross pay is sufficient for both payments ordered in a single garnishment. If gross pay is not sufficient for both payments ordered in a single garnishment, a proportionate share of each payment must be made to the extent gross pay is available (42 U.S.C. 659) (reference (ae)). If there are multiple garnishments for these payments, the garnishments filed earliest are withheld first.		DoDFMR Vol 08, Jul 08, Ch 04, 040201 I	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_15

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.024			1. If a bankruptcy court orders that a certain amount of net pay shall be paid an employee regardless of deductions, the payroll system must then: The amount of the net pay shall be deducted from gross pay first. Remaining deductions shall then be withheld in accordance with paragraphs 040201 (Deductions) and 040202 (Available Pay). Deductions based on gross pay (for example, Social Security/Medicare deductions which are calculated by multiplying applicable portions of the gross pay by a required percentage) shall be computed on applicable portions of the full gross pay, that is, gross pay before subtracting court-ordered net pay.		DoDFMR Vol 08, Jul 08, Ch 04, 041301 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_17
Payroll Withholdings/Deductions Processing	07.04.027			The payroll system must compute the maximum variable deductions for levies, garnishments, and/or offsets based on appropriate limitations of each type of deduction.	JFMIP SR-99-5, Apr 99, pg 25		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Withholdings_And_Deductions_Processing_12
Payroll Withholdings/Deductions Processing	07.04.029			The payroll system should ensure that leave without pay (LWOP), furloughs for retirement, Office of Workers Compensation Program (OWCP), education, and military purposes is separately designated and does not affect Within Grade Increase (WGI), etc.	JFMIP SR-99-5, Apr 99, pg 23			Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_13
Payroll Withholdings/Deductions Processing	07.04.031			The payroll system must electronically compare leave, benefits, and payments, for adjusted time and attendance data with prior period data and automatically compute differences.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Withholdings_And_Deductions_Processing_14

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.032			The system must automatically record amounts withheld each pay period on an employee's pay record.		DoDFMR Vol 08, Jul 08, Ch 04, 040704 A	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Withholdings/Deductions Processing	07.04.033			The system must be able to deduct garnishments from an employee's pay.		DoDFMR Vol 08, Jul 08, Ch 04, 041201 A	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Computing Civilian Gross Pay	07.05.001			The payroll system must process both current period and prior period adjustments as an integral part of the payroll cycle.	JFMIP SR-99-5, Apr 99, pg 24		Manage Benefits Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_1
Computing Civilian Gross Pay	07.05.004			The payroll system must compute pay for various types of employees, e.g., firefighters, law enforcement officers, emergency medical technicians, teachers, etc.	JFMIP SR-99-5, Apr 99, pg 24		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_2
Computing Civilian Gross Pay	07.05.005			The payroll system must (1) compute earnings amounts or rates for partial pay periods when entitlement dates do not coincide with the pay period's beginning and ending dates, and (2) process earnings adjustments on a begin-date/end-date basis.	JFMIP SR-99-5, Apr 99, pg 24		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_3

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Computing Civilian Gross Pay	07.05.006			The payroll system must calculate pay at the end of each period after properly authorized inputs have been received from the Time and Attendance Processing Function, and after personnel action processing is completed.	JFMIP SR-99-5, Apr 99, pg 24	DoDFMR Vol 08, Jul 08, Ch 01, 010203 H and Aug 99, Ch 03, 030101 F	Assign Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_4
Computing Civilian Gross Pay	07.05.007			The payroll system must calculate overtime based on FLSA, Title 5, Title 38, and Title 42 requirements.	JFMIP SR-99-5, Apr 99, pg 24	DoDFMR Vol 08, Aug 99, Ch 03,030302 B	Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_5
Computing Civilian Gross Pay	07.05.008			The payroll system must calculate current and/or retroactive adjustments for allowances, premiums and differentials as defined by law or regulation. These may be set dollar amounts or computed as a percentage of pay, applying caps or other limitations when applicable.	JFMIP SR-99-5, Apr 99, pg 24	DoDFMR Vol 08, Aug 99, Ch 03,030309, 030404 D, and 030503 C	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_6
Computing Civilian Gross Pay	07.05.010			The payroll system must accommodate information requirements to support supplemental pay actions and recertified checks.	JFMIP SR-99-5, Apr 99, pg 24		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_7
Computing Civilian Gross Pay	07.05.012			The payroll system must not allow a single lump-sum pay advance that exceeds three months' net pay for those employees authorized a permanent change of station (PCS) to a foreign area.		DoDFMR Vol 08, Aug 99, Ch 03,030901 B			
Computing Civilian Gross Pay	07.05.013			For repayment of salary advances, the payroll system shall facilitate repayments to be made by payroll deduction over a maximum of 26 pay periods.		DoDFMR Vol 08, Aug 99, Ch 03,030905 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_13

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Computing Civilian Gross Pay	07.05.014			When an employee separates or transfers, the outstanding balance of a payroll advance shall be due in full. The payroll system must ensure advances of pay are recoverable from the employee or the employee's estate by deduction from accrued pay, amount of retirement credit, other amounts due the employee from the government, or by other methods as provided in Defense Finance and Accounting Service (DFAS) DoDFMR, Volume 5, Chapter 25, paragraph 2503.		DoDFMR Vol 08, Aug 99, Ch 03,030905 C			
Computing Civilian Gross Pay	07.05.015			On an exception basis, the payroll system shall provide the capability to allow additional payments on an advance when circumstances warrant and the employee has not received the full amount of the maximum possible advance consistent with the employee's pay grade		DoDFMR Vol 08, Aug 99, Ch 03,030906 G			
Computing Civilian Gross Pay	07.05.020			The payroll system must prohibit employees and service members engaged in civilian payroll functions from maintaining or servicing their own payroll and personnel records.		DoDFMR Vol 08, Jul 08, Ch 01, 010406 A 4			
Computing Civilian Gross Pay	07.05.023			To support pay processing, the payroll system must perform statutory limit and reasonableness tests on gross pay.	JFMIP SR-99-5, Apr 99, pg 24		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Computing_Gross_Pay_8
Computing Civilian Gross Pay	07.05.024			The payroll system must compute gross pay as the sum of each rate of pay times the number of units related to it, minus retirement annuity offsets, if applicable, plus all appropriate allowances and/or other gross pay components.	JFMIP SR-99-5, Apr 99, pg 24		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_9
Computing Civilian Gross Pay	07.05.025			The payroll system must classify and total deductions, subtract total deductions from gross pay, and apply formulas or utilize tables to determine employer contributions required for certain payroll taxes and benefits.	JFMIP SR-99-5, Apr 99, pg 24		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_10

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Computing Civilian Gross Pay	07.05.026			The system must process and compute pay and deductions for multiple positions under different appointment authorities, and different pay, leave, and benefit entitlements.	JFMIP SR-99-5, Apr 99, pg 24		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_11
Computing Civilian Gross Pay	07.05.027			The payroll system must support retirement calculations for all categories of employees under all applicable retirement programs to the agency.	JFMIP SR-99-5, Apr 99, pg 19		Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Computing_Gross_Pay_12
Payroll Processing and Distribution	07.06.001			The payroll system must process prior period, current, and future period pay actions, based on effective dates.	JFMIP SR-99-5, Apr 99, pg 24		Acquire Human Resources Assign Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_1
Payroll Processing and Distribution	07.06.009			The payroll system must support payroll adjustments and regular calculations that cross fiscal and/or calendar years, and provide needed information to the Core financial and other information systems.	JFMIP SR-99-5, Apr 99, pg 25		Assign Human Resources Calculate Payment Adjustments Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_2

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.010			The payroll system must record gross pay, deductions, and net pay while generating information to update other functions and systems, including the standard general ledger maintained in the Core Financial System.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements Post to General Ledger	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Payroll_Processing_And_Distribution_3
Payroll Processing and Distribution	07.06.011			The payroll system must allow employees to update personal information, at the employee's discretion, e.g., tax withholding information, savings bond information, electronic funds transfer information, and allotments.	JFMIP SR-99-5, Apr 99, pg 25		Manage Benefits Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_4
Payroll Processing and Distribution	07.06.013			The payroll system must be able to generate payment for severance pay, not exceeding the amount authorized for each employee, on a pay period basis and provide for Department of Defense employees, the option of a lump sum payment.	JFMIP SR-99-5, Apr 99, pg 26		Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_5
Payroll Processing and Distribution	07.06.014			The payroll system must make electronic funds transfer payments as well as other methods of payments, including off- cycle and third party payments.	JFMIP SR-99-5, Apr 99, pg 26		Create Electronic Fund Transfer File Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_6

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.016			The payroll system must be able to generate payment of unpaid employee compensation to beneficiaries.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_7
Payroll Processing and Distribution	07.06.022			The payroll system must be able to generate employee earnings statements detailing the compositions of gross pay, deductions, net pay for the current pay period and year to date (electronic and copies).	JFMIP SR-99-5, Apr 99, pg 28	DoDFMR Vol 08, Aug 99, Ch 03, 031103 E	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_8
Payroll Processing and Distribution	07.06.024			The payroll system must maintain data that is reconciled to pass to the Core Financial System and cost accounting modules to update Fund Balances with Treasury and other asset, expense, and liability accounts, appropriation accounts, and relevant cost centers for payroll, including employer contributions.	JFMIP SR-99-5, Apr 99, pg 29		Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_9
Payroll Processing and Distribution	07.06.025			The payroll system must make information available to other functions to generate internal and external payroll reports not created directly in the Pay Processing function.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_10

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.026			The payroll system must maintain each pay record by the pay period in which it was calculated and by the pay period to which it applies (the effective pay period).	JFMIP SR-99-5, Apr 99, pg 25	DoDFMR Vol 08, Jul 08, Ch 01, 010402	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_11
Payroll Processing and Distribution	07.06.028			The payroll system must produce all reports and vouchers necessary to recognize payroll expenses, establish related receivables, and disburse all related payments. It must also produce supporting detail registers or subsidiary ledgers.	JFMIP SR-99-5, Apr 99, pg 29	DoDFMR Vol 08, Feb 01, Ch 07, 070508 C and Feb 09, Ch 09, 090205 B and 090206 A	Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_12
Payroll Processing and Distribution	07.06.029			The payroll system must produce managerial reports to facilitate monitoring of human resources costs, leave authorizations, and personnel actions by human resources/payroll staff members and by operational supervisors or managers.	JFMIP SR-99-5, Apr 99, pg 28		Acquire Human Resources Assign Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_13
Payroll Processing and Distribution	07.06.031			The payroll system must provide for tax deduction reporting and reconciliation and correction processing. These functions should be available for each taxing authority.	JFMIP SR-99-5, Apr 99, pg 29	DoDFMR Vol 08, Feb 01, Ch 07, 070508 C	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_14
Payroll Processing and Distribution	07.06.032			The payroll system must derive summary totals for earnings, deductions, contributions, and paid hours for internal control purposes and to facilitate reconciliation.	JFMIP SR-99-5, Apr 99, pg 29		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_16

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.035			The payroll system must accommodate information requirements for accounting transactions for accruals of pay and benefits during the year. This process is to provide for accruing and reversing accounting information relative to pay and benefits.	JFMIP SR-99-5, Apr 99, pg 26	DoDFMR Vol 04, Jun 09, Ch 10, 100203	Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_17
Payroll Processing and Distribution	07.06.036			The payroll system must provide a means for correcting accounting transactions for an employee for one or more past pay periods. The correction should also generate adjusting accounting transactions to reverse the improper charges and record the correct ones.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_18
Payroll Processing and Distribution	07.06.037			The payroll system must notify agency payroll and personnel office staff of incorrect or missing data.	JFMIP SR-99-5, Apr 99, pg 29		Manage Benefits Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_20
Payroll Processing and Distribution	07.06.040			The payroll system must provide a report for health benefit deductions not taken (e.g., for an employee on leave without pay).	JFMIP SR-99-5, Apr 99, pg 30	DoDFMR Vol 08, Jul 08, Ch 04, 040802 B	Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_21

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.041			The payroll system must provide a report of employee debt, caused by prior-period adjustments or current-period computation, to be used in administrative collection.	JFMIP SR-99-5, Apr 99, pg 30		Assign Human Resources Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information Sustain Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_22
Payroll Processing and Distribution	07.06.042			The payroll system must provide an output matrix of reports that describes a report by its title, purpose, frequency, distribution level, and the media used to distribute.	JFMIP SR-99-5, Apr 99, pg 29		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_23
Payroll Processing and Distribution	07.06.046			The payroll system must generate reports at specific time intervals or upon request, including reports that span fiscal year, calendar years, or other time periods.	JFMIP SR-99-5, Apr 99, pg 28		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_24
Payroll Processing and Distribution	07.06.047			The payroll systems user outputs produced must include all vouchers and reports necessary to recognize payroll expenses and authorize related disbursements.	JFMIP SR-99-5, Apr 99, pg 28		Manage Benefits Manage Human Resources Compensation and Reimbursements Process Authorized Personnel and Benefits Liability Information	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_25
Payroll Processing and Distribution	07.06.051			The payroll system must provide system flexibility in accepting data from multiple media that recognizes the unique data input requirements of interface systems.	JFMIP SR-99-5, Apr 99, pg 31		Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_26
Payroll Processing and Distribution	07.06.052			The payroll system must subject all transactions from interfacing systems to the standard human resources payroll system edits, validations, and error-correction procedures.	JFMIP SR-99-5, Apr 99, pg 31	DoDFMR Vol 08, Jul 08, Ch 01, 010406 A	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_27

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.054			The payroll system must provide the capability to identify and process transactions from other systems that enter and update the standard human resources-payroll system.	JFMIP SR-99-5, Apr 99, pg 31		Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_28
Payroll Processing and Distribution	07.06.057			The payroll system must allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external processing (e.g., retirement processing, general ledger posting, budget formulation, budget execution.	JFMIP SR-99-5, Apr 99, pg 31		Manage Benefits Manage Human Resources Compensation and Reimbursements Perform Financial Reporting Separate or Terminate Human Resources Sustain Human Resources	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order S	Payroll_Processing_And_Distribution_29
Payroll Processing and Distribution	07.06.061			To support pay processing, the payroll system must capture the overtime rate in effect when compensatory time is earned for future pay out.	JFMIP SR-99-5, Apr 99, pg 25	DoDFMR Vol 08, Sep 08, Ch 05, 051002 and 051003	Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_30
Payroll Processing and Distribution	07.06.062			To support pay processing, the payroll system must support the unemployment compensation for employees (UCFE) processing and responding to ES 931 Request for Wage and Separation Information-UCFE requests.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_31

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.063			To support pay processing, the payroll system must maintain data to support preparation of notifications of employee indebtedness, e.g. health benefits.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements Separate or Terminate Human Resources	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_32
Payroll Processing and Distribution	07.06.066			To support reporting, reconciliation, and records retention, the system should maintain an employment history of the employee with the information comparable to that in the employee's Official Personnel Folder (OPF).	JFMIP SR-99-5, Apr 99, pg 28		Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_33
Payroll Processing and Distribution	07.06.067			To support reporting, reconciliation, and records retention, the system should maintain a pay history showing gross pay by type, deductions by type, and net pay for each pay period.	JFMIP SR-99-5, Apr 99, pg 28		Manage Human Resources Compensation and Reimbursements Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_34
Payroll Processing and Distribution	07.06.068			To support reporting, reconciliation, and records retention, the system should maintain a time and attendance history showing hours, or days worked by type of pay for each pay period.	JFMIP SR-99-5, Apr 99, pg 28	DoDFMR Vol 08, Jul 08, Ch 01, 0103 and 010402 C	Manage Human Resources Compensation and Reimbursements Record Time and Attendance Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_35
Payroll Processing and Distribution	07.06.069			To support reporting, reconciliation, and records retention, the system should maintain a leave history showing beginning balances, leave accruals, leave usage, and ending balances, by type for each period.	JFMIP SR-99-5, Apr 99, pg 28	DoDFMR Vol 08, Jul 08, Ch 01, 0103 and 010402 C; Vol 04, Jun 09, Ch10,100207	Record Time and Attendance Sustain Human Resources	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_36

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.070			To support reporting, reconciliation, and records retention, the system must provide the capability to generate routine human resources and payroll reports that are prescribed by the functional users.	JFMIP SR-99-5, Apr 99, pg 28		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_37
Payroll Processing and Distribution	07.06.073			To support reporting, reconciliation, and records retention,, the payroll system must provide disbursement voucher data for verification and certification of the payroll process.	JFMIP SR-99-5, Apr 99, pg 29		Manage Human Resources Compensation and Reimbursements Validate Ready to Pay File Information	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_38
Payroll Processing and Distribution	07.06.074			To support reconciliation functions, the payroll system must compile employee data related to health insurance enrollment for validations purposes.	JFMIP SR-99-5, Apr 99, pg 30		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Payroll_Processing_And_Distribution_39
Payroll Processing and Distribution	07.06.078			The system must maintain and/or dispose of personnel payroll records in accordance with Government-wide and agency specific guidelines.	JFMIP SR-99-5, Apr 99, pg 30		Manage Human Resources Compensation and Reimbursements	Cost Management Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Prospect-to-Order	Payroll_Processing_And_Distribution_40
Payroll Processing and Distribution	07.06.079			The agency system must provide for the reconciliation of human resources and payroll data within the system, for comparison and reconciliation with that of disbursing, accounting, and other administrative systems/subsystems/modules to ensure accuracy, completeness, and data integrity.	JFMIP SR-99-5, Apr 99, pg 29		Manage Human Resources Compensation and Reimbursements Sustain Human Resources Validate Ready to Pay File Information	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Payroll_Processing_And_Distribution_41

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.080			DoD civilian payroll systems must support the various legal and regulatory requirements by generating reports at regular intervals, on an as-needed basis or by producing reports to meet special requirements. They also must support management by generating reports that provide the necessary information to ensure the system's integrity.		DoDFMR Vol 08, Feb 09, Ch 09,090201	Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Processing and Distribution	07.06.081			The payroll system must provide capability to query current, historical, and/or archived data.		DoDFMR Vol 08, Jul 08, Ch 01, 0102	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Processing and Distribution	07.06.082			The system shall maintain a record of all changes made after records have been approved or certified		DoDFMR Vol 08, Jul 08, Ch 01, 010406 A	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Processing and Distribution	07.06.083			The payroll system must record automated system changes to data in such a way that an audit trail is maintained to show or provide reference to documents which show the original and new data and the authorization for the change. Such changes may be made only on the basis of properly approved documents authorizing the changes.		DoDFMR Vol 08, Jul 08, Ch 01, 010406 A	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll Processing and Distribution	07.06.084			The system must provide audit trails for the detection and systematic correction of errors by enabling the system to trace or replicate transactions (including system-generated transactions) from the source to the resulting record or report, or from the record or report back to the source.		DoDFMR Vol 08, Jul 08, Ch 01, 010406 B	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Processing and Distribution	07.06.085			The payroll system must store audit trail data in the standard human resources/payroll data files.	JFMIP SR-99-5, Apr 99, pg 30		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll Processing and Distribution	07.06.086		**A**	**DoD payroll operations and systems shall provide timely and accurate payments to all those entitled to be paid, in compliance with appropriate statutes and regulations, with consideration being given to all authorized deductions from gross pay.**		**DoDFMR Vol 08, Ch 01; July 2008; 010201 B 1**			Human-Resources_Payroll_04
Payroll Processing and Distribution	07.06.087		**A**	**DoD payroll operations and systems shall provide proper control, retention, and disposition of all payroll-related documents.**		**DoDFMR Vol 08, Ch 01; July 2008; 010201 B 3**			Human-Resources_Payroll_05
Payroll Processing and Distribution	07.06.088		**A**	**DoD payroll operations and systems shall provide interface(s) of the payroll function with general ledger, cost accounting, and personnel functions; with provisions for reconciling common data elements in the payroll system and these interrelated systems.**		**DoDFMR Vol 08 Ch 01; July 2008; 010201 B 7**			Human-Resources_Payroll_07
Payroll Processing and Distribution	07.06.089		**A**	**The payroll system must contain ad hoc reporting, and should also include data browsing tools with rapid-response, graphically-oriented, and user-friendly access to the system database.**	**JFMIP SR-99-5, Apr 99, pg 28**				
Military Pay	07.07.001			The military pay system must compute monthly compensation as if each month had 30 days.		DoDFMR Vol 07A, Mar 09, Ch 01, 010202 A 1			
Military Pay	07.07.002			For members of the Uniformed Services entitled to receive compensation for continuous periods of less than 1 month, the military pay system must compute pay and allowances for each day of the period at the rate of 1/30 of the monthly amount of such pay and allowances.		DoDFMR Vol 07A, Mar 09, Ch 01, 010202 A 2			
Military Pay	07.07.003			The military pay system must deduct 1/30th of 1 month's pay for each day's absence in a non-pay status.		DoDFMR Vol 07A, Mar 09, Ch 01, 010202 B 1			

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Military Pay	07.07.004			The military pay system must compute forfeiture of pay and allowances, for unauthorized absences and other lost time as instructed in subparagraph 010202.B of DoDFMR Volume 7 A.		DoDFMR Vol 07A, Mar 09, Ch 01, 010302 A			
Military Pay	07.07.005			The military pay system must compute monthly pay by dividing the annual salary into 12 equal installments.		DoDFMR Vol 07A, Mar 09, Ch 01, 010202 C			
Military Pay	07.07.006			a. For an enlisted member who accepts an appointment as an officer, the military pay system shall, following the appointment, compute the amount to be paid at the greater of: The pay and allowances to which such member would be entitled if the member had remained in the last enlisted grade held before appointment as an officer and continued to receive increases in pay and allowances authorized for that grade The pay and allowances to which the member thereafter becomes entitled as an officer.		DoDFMR Vol 07A, Mar 09, Ch 01, 010203 A. 1. a.-b.			
Military Pay	07.07.007			a. The military pay system must compute the pay of a warrant officer who accepts an appointment as a commissioned officer will, following appointment, be paid the greater of: The pay and allowances to which the member thereafter becomes entitled as a commissioned officer, The pay and allowances to which such member would be entitled if the member had remained in the last warrant officer grade held before appointment as a commissioned officer and continued to receive increases in pay and allowances authorized for that grade|In the case of an officer who was formerly an enlisted member, the pay and allowances to which entitled, under subparagraph 010203.A.3.c of DoDFMR Volume 7 Chapter 1, before appointment as an officer.		DoDFMR Vol 07A, Mar 09, Ch 01, 010203 A. 2. a.-c.			
Military Pay	07.07.008			a. For reserve members called to active duty, the military pay system must compute the pay and allowances for the necessary travel time from: Home to first duty station Last duty station to home (except when released from active duty for retirement, dismissed, discharged from active duty or upon resignation).		DoDFMR Vol 07A, Mar 09, Ch 01, 010205 A. 1			
Military Pay	07.07.009			For service members on authorized leave the military pay system must compute pay and allowances except as otherwise provided in Table 1-11 in accordance with DoDFMR (Feb 09) Volume 07A, Chapter 1.		DoDFMR Vol 07A, Mar 09, Ch 01, 010301 A			
Military Pay	07.07.010			For a prepayment program, an automated direct loan system should generate a prepayment offer to be sent to eligible borrowers for participation in the prepayment program.		DoDFMR, Vol 07A, Mar 09, Ch 01, 010402 A			
Military Pay	07.07.011			For a prepayment program, an automated direct loan system should record receipt of commitment letters from borrowers.		DoDFMR Vol 07A, Mar 09, Ch 01, 010405			

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Military Pay	07.07.012			The military pay system must compute special pay, continuation pay, bonuses, incentive pay, etc., for service members as authorized in DoDFMR (Feb 09) Volume 07A, Chapters 5-11, 14-15, and 17- 24.		DoDFMR, Vol 07A, Aug 09, Ch 5-11, 14-15, 17-24			
Military Pay	07.07.013			The military pay system must compute a service member's authorized allowances (Basic Allowance for Subsistence (BAS), Basic Allowance for Housing (BAH), Family Separation Allowance (FSA), etc.) in accordance with DoDFMR (Feb 09) Volume 07A, Chapters 25 - 31.		DoDFMR, Vol 07A, Aug 09, Ch 25-27			
Military Pay	07.07.014			The military pay system must compute advance pay and allowances, as well as casual and partial pay, as authorized in DoDFMR Volume7A, Chapters 28-32.		DoDFMR, Vol 07A, Aug 09, Ch 28-32			
Military Pay	07.07.015			The military pay system must compute payment for unused accrued leave for a service member who is discharged under honorable conditions unless the member continues on active duty under conditions that require accrued leave to be carried forward.		DoDFMR, Vol 07A, Feb 09, Ch 35, 350101 A			
Military Pay	07.07.016			The military pay system must compute a service members' allotments in accordance with DoDFMR, Vol 07A, Aug 09, Ch 41-43 .		DoDFMR, Vol 07A, Aug 09, Ch 41-43			
Military Pay	07.07.017			The military system must consider that no pay is lost for unauthorized absence on the 31st day of the month, except when it is the first day of absence or when the employee is paid for the day under DoDFMR Vol 07A, Mar 09, Ch 01, 010202 B 1.		DoDFMR Vol 07A, Aug 09, Ch 21, 010202 B 2			
Military Pay	07.07.018			For an absence in a non-pay status on the 28th of February, in a non-leap year, the military pay system must deduct pay for 3 days. If member is absent only on the 28th day of February in a leap year, the military pay system will deduct the pay for 1 day - the 28th. If absence occurs on the 29th of February, in a leap year, the military pay system will deduct pay for 2 days.		DoDFMR Vol 07A, Mar 09, Ch 01, 010202 B 3			
Military Pay	07.07.024			The military pay system must compute payment on behalf of mentally incompetent members, missing members, missing in actions members, or interned payment to dependents.		DoDFMR Vol 07A, Sep 08, Ch 33 and Jun 08, Ch 34			
Military Pay	07.07.025			The military pay system must compute payments on behalf of deceased members.		DoDFMR Vol 07A, Feb 09, Ch 36			
Military Pay	07.07.026			The military pay system must compute benefits for members held as captives.		DoDFMR Vol 07A, Nov 08, Ch 37			
Military Pay	07.07.027			The military pay system must be able to compute payments to service academy cadets and midshipmen, prep school students, service academy officials and aviation cadets.		DoDFMR Vol 07A, Oct 07, Ch 38 and Aug 08, Ch 39			
Military Pay	07.07.029			The military pay system must be able to compute deductions for Armed Forces Home, Service members' group life insurance, forfeitures of pay resulting from non-judicial punishment or from court martial sentence, and stoppages and collections not resulting from a court martial.		DoDFMR Vol 07A, Jun 08, Ch 46; Sep 08, Ch 47; Nov 08, Ch 48; Jun 08, Ch 49; and Sep 06,Ch 50			

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Military Pay	07.07.030			The military pay system must be able to compute the deductions for voluntary private health insurance and dependent dental plans.		DoDFMR Vol 07A, Jun 08, Ch 53 and Sep 08, Ch 54			
Military Pay	07.07.031			The military pay system must be able to compute pay and allowances for members of a reserve component not on extended active duty for the number of drills performed.		DoDFMR Vol 07A, Feb 09, Ch 57			
Military Pay	07.07.032			The military pay system must be able to compute payments to senior reserve officer training Corp personnel and stipend and financial assistance program recipients.		DoDFMR Vol 07A, Sep 08, Ch 59			
Military Pay	07.07.033			The military pay system must be able to compute bonuses for the members of the Individual Ready Reserves, make stipend payments to health professionals, and bonuses to Nurse Officer Candidates.		DoDFMR Vol 07A, Jun 09, Ch 61; Mar 09, Ch 62; and Aug 09, Ch 63			
Payroll System Integration Requirements	07.08.001			The personnel system must be integrated or interfaced with other applicable systems, such as the DCPS, general ledger or installation-level general accounting system.		DoDFMR Vol 08, Jul 08, Ch 01, 0102; Sep 08, Ch 05, 050107	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll System Integration Requirements	07.08.002			The payroll system must be integrated or interfaced with the personnel systems to obtain current information on which to process pay entitlements, leave, and allowances.		DoDFMR Vol 08, Jul 08, Ch 01, 010203 C and 010405 A	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll System Integration Requirements	07.08.003			The payroll systems must be integrated or interfaced with the cost accounting system to distribute and charge payroll labor cost data to appropriations, jobs, projects, programs, and departments; to help in properly evaluating operations and management; and to support budget formulation and execution		DoDFMR Vol 08, Jul 08, Ch 01, 010203 C; May 09, Ch 02, 020801; Sep 08, Ch 05, 050107	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

PERSONNEL PAY REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal	DoD	BPM Processes	End-to-End Processes	DFMIG Rule Name
Payroll System Integration Requirements	07.08.004			The payroll systems must be integrated or interfaced with other financial management systems to meet reporting and management objectives.		DoDFMR Vol 08, Jul 08, Ch 01, 010203 C	Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll System Integration Requirements	07.08.005			To support incoming system interfaces, the human resources-payroll system shall provide system capability to customize data input, processing rules, and edit criteria. Provide flexibility in defining internal operational procedures and in supporting agency requirements.	JFMIP SR-99-5, Apr 99, pg 26		Manage Benefits Manage Human Resources Compensation and Reimbursements	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
Payroll System Integration Requirements	07.08.006		**A**	**DoD civilian payroll systems must prepare reports accurately and promptly and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit.**		**DoDFMR Vol 08, Ch 09; February 2009; 090201 A**			Human-Resources_Payroll_23

ACRONYMS

CDO	Chief Disbursing Officer
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FSIO	Financial System Integration Office
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPEB	Other PostEmployment Benefits
ORB	Other Retirement Benefits
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger
SR System	Requirements
SSA	Social Security Administration
SSN	Social Security Number
TAFS Treasury	Appropriation Fund Symbol
TIN Taxpayer	Identification Number
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 8 – Funds Control and Budgetary Accounting		
Req. ID	**Change Type**	**Reason for Change**
08.02.004	**D**	**Duplicate of 14.02.64**
08.03.002	**D**	**Duplicate of 14.02.65**
08.03.032	**D**	**Duplicate of 14.02.66**
08.03.049	**D**	**Duplicate of 14.03.40**
08.03.050	**D**	**Duplicate of 14.03.41**
08.03.051	**D**	**Duplicate of 14.03.42**
08.03.052	**D**	**Duplicate of 14.03.43**
08.03.053	**D**	**Duplicate of 14.03.44**
08.05.022	**D**	**Duplicate of 14.03.45**

Chart Legend:

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

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

D - Deleted FFMRs

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

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

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources of requirements may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Manual incorporates revisions to the existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Manual as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Manual is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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FUNDS CONTROL AND BUDGETARY ACCOUNTING INTRODUCTION

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

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

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

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

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

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.01			To support the Budget Authority process, the Core financial system must provide automated functionality to record funding based on related budget execution documents (e.g., appropriation warrants and apportionments).	OFFM-NO-0106, Jan 06, FMC-01		Execute Apportionment and Allocate Funds Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_1
Record Budget Authority/Fund Allocation	08.01.04			To support the Funds Distribution process, the Core financial system must provide automated functionality to prevent the distribution of funds in excess of the amount of funds available at the next highest distribution level.	OFFM-NO-0106, Jan 06, FMD-04		Establish Funds Control	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_3
Record Budget Authority/Fund Allocation	08.01.08			To support the Budget Authority process, the Core financial system must provide automated functionality to record changes to budget authority including reductions; rescissions; amounts withheld or made unavailable; supplemental~~s,~~ transfers; reprogramming; legal limitations and changes to continuing resolutions.	OFFM-NO-0106, Jan 06, FMC-05		Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_4
Record Budget Authority/Fund Allocation	08.01.09			To support the Budget Authority process, the Core financial system must provide automated functionality to record budgetary authority (defined in OMB Circular A-11) including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.	OFFM-NO-0106, Jan 06, FMC-03		Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_5
Record Budget Authority/Fund Allocation	08.01.10			To support the Budget Authority process, the Core financial system must provide automated functionality to record the expiration and cancellation of budget authority in accordance with OMB Circular A-11.	OFFM-NO-0106, Jan 06, FMC-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_6

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.11			To support the Budget Planning process, the Core financial system must provide automated functionality to capture financial operating plans for any funded organization level or other accounting classification.	OFFM-NO-0106, Jan 06, FMA-01		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_7
Record Budget Authority/Fund Allocation	08.01.12			To support the Funds Distribution process, the Core financial system must provide automated functionality to record the modification of funding distributions at multiple organizational levels or elements of the accounting classification structure.	OFFM-NO-0106, Jan 06, FMD-05		#N/A	#N/A	Record_Budget_Authority_And_Allocate_Funds_8
Record Budget Authority/Fund Allocation	08.01.16			The system must ensure apportionments divide amounts available for obligation by specific time periods (usually quarterly), activities, projects, objects, or by combinations of these categories.		DoDFMR Vol 03, Jun 09, Ch 13, 130203 A	Establish Funds Control Execute Apportionment and Allocate Funds	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_10
Record Budget Authority/Fund Allocation	08.01.19	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to generate allotment and sub-allotment information with sufficient detail to support funds control.	OFFM-NO-0106, Jan 06, FMD-09		Establish Funds Control	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_12
Record Budget Authority/Fund Allocation	08.01.20			To support the Budget Planning process, the Core financial system must provide automated functionality to capture financial operating and spending plans by month, quarter and year.	OFFM-NO-0106, Jan 06, FMA-03		Monitor and Improve Process Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_13
Record Budget Authority/Fund Allocation	08.01.21			To support the Budget Authority process, the Core financial system must provide automated functionality to record multiple, successive continuing resolutions.	OFFM-NO-0106, Jan 06, FMC-07		Execute Apportionment and Allocate Funds Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_14

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.22			To support the Funds Distribution process, the Core financial system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for all or selected TAFS at the end of a fiscal period or on demand as in rescissions.	OFFM-NO-0106, Jan 06, FMD-06		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_15
Record Budget Authority/Fund Allocation	08.01.23			To support the Funds Distribution process, the Core financial system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for selected organizations at the end of a specific fiscal period or on demand as in rescissions.	OFFM-NO-0106, Jan 06, FMD-07		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_16
Record Budget Authority/Fund Allocation	08.01.24	Y		To support the Budget Authority process, the Core financial system should provide automated functionality to record apportioned funds in accordance with the latest OMB approved SF 132 Apportionment and Reapportionment Schedule.	OFFM-NO-0106, Jan 06, FMC-13		Execute Apportionment and Allocate Funds Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_17
Record Budget Authority/Fund Allocation	08.01.25	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to capture requests for reprogramming of funds or additional funds outside the formal budget process.	OFFM-NO-0106, Jan 06, FMD-11		Perform Reprogramming and Transfers		Record_Budget_Authority_And_Allocate_Funds_18

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.26	Y		To add value to the Budget Planning process, the Core financial system should provide automated functionality to Compare multiple versions of plans.	OFFM-NO-0106, Jan 06, FMA-07		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_19
Record Budget Authority/Fund Allocation	08.01.27	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to capture submitted, reviewed and approved status information on re-programming requests.	OFFM-NO-0106, Jan 06, FMD-12		Manage Report of Programs Perform Reprogramming and Transfers	Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect	Record_Budget_Authority_And_Allocate_Funds_20
Record Budget Authority/Fund Allocation	08.01.28	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to record budget authority changes based upon approval of reprogramming requests.	OFFM-NO-0106, Jan 06, FMD-13		#N/A	#N/A	Record_Budget_Authority_And_Allocate_Funds_21
Record Budget Authority/Fund Allocation	08.01.29			To support the Budget Planning process, the Core financial system must provide automated functionality to capture spending plans for any funded organization level or other accounting classification.	OFFM-NO-0106, Jan 06, FMA-02		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_22
Record Budget Authority/Fund Allocation	08.01.30			To support the Budget Authority process, the Core financial system must provide automated functionality to capture fund specific information (e.g., public law, program, authority type, apportionment category, etc.) on budget execution documents.	OFFM-NO-0106, Jan 06, FMC-02		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_23
Record Budget Authority/Fund Allocation	08.01.31			To support the Budget Authority process, the Core financial system must provide automated functionality to capture multiple internal fund codes based on a single apportionment schedule, ensuring that unique fund characteristics (e.g. authority type, apportionment category) are available for funds control purposes.	OFFM-NO-0106, Jan 06, FMC-04		Establish Funds Control Execute Apportionment and Allocate Funds	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_24
Record Budget Authority/Fund Allocation	08.01.32			To support the Budget Authority process, the Core financial system must provide automated functionality to capture the start and end dates, amount, and public law number of a continuing resolution.	OFFM-NO-0106, Jan 06, FMC-08		Execute Continuing Resolution Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect	Record_Budget_Authority_And_Allocate_Funds_25

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.33			To support the Budget Authority process, the Core financial system must provide automated functionality to record amendments to the amount and/or effective dates of an existing Continuing Resolution.	OFFM-NO-0106, Jan 06, FMC-09		Execute Continuing Resolution Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_26
Record Budget Authority/Fund Allocation	08.01.34			To support the Budget Authority process, the Core financial system must provide automated functionality to process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.	OFFM-NO-0106, Jan 06, FMC-10		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_27
Record Budget Authority/Fund Allocation	08.01.35			To support the Budget Authority process, the Core financial system must provide automated functionality to prevent the use of funds against reimbursable agreements with the public and other non-Federal entities without an advance.	OFFM-NO-0106, Jan 06, FMC-12		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_28
Record Budget Authority/Fund Allocation	08.01.36	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to distribute system-generated allotment and sub-allotment information electronically to subordinate organizations.	OFFM-NO-0106, Jan 06, FMD-10		Distribute Program and Funding Document	Deployment-to-Redeployment/Retrograde	Record_Budget_Authority_And_Allocate_Funds_29
Record Budget Authority/Fund Allocation	08.01.39			To support the Funds Distribution process, the Core financial system must provide automated functionality to capture legal (statutory) and administrative (agency imposed) limitations on the use of funds.	OFFM-NO-0106, Jan 06, FMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_32

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.57			The system must maintain perpetual balances of unobligated amounts and unliquidated amounts, for each closed appropriation.		DoDFMR Vol 03, Nov 08, Ch 11, 110402K	Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Maintain Fund Availability	08.02.01			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to validate funds availability prior to recording spending transactions.	OFFM-NO-0106, Jan 06, FME-09		Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_1
Maintain Fund Availability	08.02.03			To support the Funds Distribution process, the Core financial system must provide automated functionality to record up to eight levels of funds distribution including levels used for appropriation and apportionment of budget authority.	OFFM-NO-0106, Jan 06, FMD-03		Establish Funds Control Execute Apportionment and Allocate Funds Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_2
Maintain Fund Availability	**08.02.04**		**D**	**This requirement has been deleted (duplicate of 14.02.64) -** To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following: • Rejection • Warning (override authority needed to post transaction) • Information only (no override needed).	OFFM-NO-0106, Jan 06, SMB-10		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_3

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain Fund Availability	08.02.07			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to update balances used for funds controls to reflect changes in the status and amounts of commitments, obligations, expenditure and available balances.	OFFM-NO-0106, Jan 06, FME-12		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_4
Maintain Fund Availability	08.02.09			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to derive funds availability based on the budget fiscal year of the originating document, i.e., whether funds cited are unexpired, expired, or cancelled. Record United States Standard General Ledger (USSGL) prescribed general ledger entries when de-obligation of expired funding occurs.	OFFM-NO-0106, Jan 06, FME-10		Manage Execution Fund Account Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_6
Maintain Fund Availability	08.02.12			To support the Budget Authority process, the Core financial system must provide automated functionality to calculate available fund balances based on reimbursable agreement authority.	OFFM-NO-0106, Jan 06, FMC-11		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_8

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain Fund Availability	08.02.17			In the case of multiple-year appropriation accounts whose periods of availability for obligation overlap, the system shall apply reimbursable customer orders and their related transactions only to the most current accounts available during the period the orders were received.		DoDFMR Vol 03, Jun 09, Ch 15, 150204.C.2	Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_11
Maintain Fund Availability	08.02.18			In order to prevent overpayments and ensure that applicable limitations are not exceeded, the system must identify the unobligated balance and unpaid obligations of all expired appropriations at the time they expire.		DoDFMR Vol 03, Jun 09, Ch 10, 100201.G.1	Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_12
Maintain Fund Availability	08.02.19			In order to prevent overpayments and ensure that applicable limitations are not exceeded, the system must identify the unobligated balance and unpaid obligations of all canceled appropriations at the time they are canceled.		DoDFMR Vol 03, Jun 09, Ch 10, 100201.G.2	Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_13

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain Fund Availability	08.02.22			To add value to the Funds Status process, the Core financial system should provide automated functionality to notify the agency when funds availability is reduced based on the processing of agency-specified transaction types or sources (e.g., credit card payments and payroll).	OFFM-NO-0106, Jan 06, FMF-09		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_14
Maintain Fund Availability	08.02.23			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to reduce reimbursable authority and reimbursable agreement balances when customer orders are recorded.	OFFM-NO-0106, Jan 06, FME-17		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_15
Maintain Fund Availability	08.02.32			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds at each organizational level or other accounting classification to which budget authority is distributed. Reject, warn or inform the agency by spending document line when distributed authority is exceeded.	OFFM-NO-0106, Jan 06, FME-01				
Maintain Fund Availability	08.02.33			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to process spending documents that affect the availability of funds, including commitments, obligations, advances, and expenditures.	OFFM-NO-0106, Jan 06, FME-02				
Maintain Fund Availability	08.02.34			To support the General System Requirements, all components of an agency's integrated financial management system must provide complete and accurate funds control.	JFMIP SR-02-02, Jun 02, pg 59				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain Fund Availability	08.02.36	Y		To add value and support the Funds Control/Funds Availability Editing activity, the Core financial system should provide capability for processing Non-Expenditure Transfers (NET) through the Department of Treasury Government-Wide Accounting System Authority Transfer Module.		DoDFMR Vol 03, Nov 08. Ch 03, 030405C	Establish Funds Control Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Record Comments, Obligations and Expenditures	**08.03.02**		**D**	**This requirement has been deleted (duplicate of 14.02.65) -** To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following accounting line item detail on all documents: • Line item number • Line item amount • Line item accounting classification information.	OFFM-NO-0106, Jan 06, SMB-21		Calculate Supply Chain Entitlement Manage Supply Chain Entitlement Receive Goods and Services	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Order-to-Cash Prospect-to-Order Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_1
Record Comments, Obligations and Expenditures	08.03.06			To support the Funds Control/Commitments activity, the Core financial system must provide automated functionality to close commitment documents and document lines under the following circumstances: • By the system upon issuance of an obligating document • By an authorized user • As part of the year-end pre-closing process.	OFFM-NO-0106, Jan 06, FME-20		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_3

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.07			The system shall not record, as valid obligations, those contingent liabilities for price or quantity increases or other variables in the cases of: 1. Outstanding fixed-price contracts containing escalation, price re-determination, or incentive clauses, or 2. Contracts authorizing variations in quantities to be delivered, or 3. Contracts where allowable interest may become payable by the U.S. Government on contractor claims supported by written appeals pursuant to the "Disputes" clause contained in the contract. Amounts to cover these contingent liabilities should be carried as outstanding commitments pending determination of actual obligations.		DoDFMR Vol 03, Sep 09, Ch 08, 080202.A	Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_4
Record Comments, Obligations and Expenditures	08.03.10			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to record obligations when there is no related commitment.	OFFM-NO-0106, Jan 06, FME-24		#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_5
Record Comments, Obligations and Expenditures	08.03.18			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to close obligation documents under the following circumstances:|• By the system upon final payment for goods or services, or|• By an authorized user.|Upon the closing of an obligation, classify any de-obligation of excess funds by budgetary status (i.e., expired, unexpired, available for obligation or unavailable).	OFFM-NO-0106, Jan 06, FME-26		#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_6
Record Comments, Obligations and Expenditures	08.03.19			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to process, track, and control records of call against blanket purchase agreements.	OFFM-NO-0106, Jan 06, FME-27		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_7

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.20			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to process, track, and control delivery orders against contract limitations.	OFFM-NO-0106, Jan 06, FME-28		Award Contract or Acknowledge Order or Issue Modification Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_8
Record Comments, Obligations and Expenditures	08.03.22			To support the Funds Status process, the Core financial system must provide automated functionality to generate a contract/Blanket Purchase Agreement (BPA) activity report. Parameters include contract/BPA number accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is list of accounting activity (obligations, expenditures, disbursements, etc.) under the contract/BPA, with vendor information, period of performance, document numbers, delivery order/task order numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	OFFM-NO-0106, Jan 06, FMF-03		#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_9
Record Comments, Obligations and Expenditures	08.03.24			To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record advance payments made, such as travel advances, contract prepayments, and grant advances. When recording an advance payment, reference an obligating document and bring forward all accounting information. In cases where no obligating document is available, reduce funds availability and create an obligating document to support the advance payment made.	OFFM-NO-0106, Jan 06, FME-29		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_10
Record Comments, Obligations and Expenditures	08.03.26			For appropriations that are available for obligation for a specific period (i.e., annual and multi-year appropriations), the system must be able to cancel obligated and unobligated balances on September 30th of the 5th fiscal year after an appropriation's period of availability for incurring new obligations expires.		DoDFMR Vol 03, Jun 09, Ch 15, 150306 B.	#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_12

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.29			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to capture start and end dates and posting frequency (monthly, quarterly, or specified number of days) of recurring entries and reversals such as accruals and obligations.	OFFM-NO-0106, Jan 06, SMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Commitments_Obligations_And_Expenditures_13
Record Comments, Obligations and Expenditures	08.03.31			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to capture a different vendor on an obligating document than the vendor captured on a referenced commitment.	OFFM-NO-0106, Jan 06, FME-25		Develop or Modify Contract or Order	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_14
Record Comments, Obligations and Expenditures	**08.03.32**		**D**	**This requirement has been deleted (duplicate of 14.02.66) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents in the processing chain, and bring forward accounting and non-financial information from one document to another, when the previously recorded document is referenced, (e.g., commitment to obligation, receivable to collection). This is to include accounting classification, vendor and customer information.	OFFM-NO-0106, Jan 06, SMC-01		Award Contract or Acknowledge Order or Issue Modification Identify and Reserve Supply Chain Resources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_15
Record Comments, Obligations and Expenditures	08.03.33	08.03.33		To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to capture the following additional data elements on obligating documents: • Obligation type • Prompt pay indicator and type, or payment terms (including discount terms) • Fast Pay indicator • Matching terms (2-way, 3-way, 4-way) • Vendor ID number • Vendor name (legal, Doing Business As (DBA) or division) • Data Universal Numbering System (DUNS) + 4 number • North American Industry Classification System (NAICS) code • Standard Industrial Classification (SIC) code • Approval date.	OFFM-NO-0106, Jan 06, FME-21		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_16

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.34			To add value to the Funds Control process, the Core financial system should provide automated functionality to capture the following other data fields on obligating documents: • Requester's name • Telephone number of requester • Deliver to location (e.g., room number, division) • Contact name • Contracting Officer Technical Representative (COTR) name • COTR telephone number • Comments.	OFFM-NO-0106, Jan 06, FME-32		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_17
Record Comments, Obligations and Expenditures	08.03.35			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to validate period of availability. Prevent the allotment and reuse of de-obligated balances for new obligations in expired funds.	OFFM-NO-0106, Jan 06, FME-11		Establish Funds Control Identify and Reserve Supply Chain Resources Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_18
Record Comments, Obligations and Expenditures	08.03.37			To support the Funds Control/Commitments activity, the Core financial system must provide automated functionality to capture a suggested vendor on commitment documents.	OFFM-NO-0106, Jan 06, FME-19		Monitor Contract or Order	Deployment-to-Redeployment/Retrograde Order-to-Cash Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_20
Record Comments, Obligations and Expenditures	08.03.38			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to define the obligation types to be captured on obligation documents, based on budget object class (e.g., travel, payroll), agency source document (e.g., travel order, purchase order, grant) or other agency-specified criteria.	OFFM-NO-0106, Jan 06, FME-22		Develop or Modify Contract or Order	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_21
Record Comments, Obligations and Expenditures	08.03.39			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to validate that the vendor name on an obligation is the same as the vendor name on the vendor file, for registered Central Contractor Registration (CCR) vendors.	OFFM-NO-0106, Jan 06, FME-23		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_22

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.40			To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record expenditures incurred against advance payments made, reducing the advance balance and liquidating the referenced obligation.	OFFM-NO-0106, Jan 06, FME-31		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_23
Record Comments, Obligations and Expenditures	08.03.41			To support the Funds Status process, the Core financial system must provide automated functionality to generate a reimbursable agreement activity report. Parameters include reimbursable agreement number, accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is a list of accounting activity (commitments, obligations, advances, expenditures, etc.) under the reimbursable agreement, with customer/vendor information, period of performance, document numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	OFFM-NO-0106, Jan 06, FMF-04		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_24
Record Comments, Obligations and Expenditures	08.03.44			To support the funds certification process, the agency's single integrated financial management system must access the following information: • Fiscal Year, • Appropriation/Treasury fund symbol, • Organization code, • Cost center, • Object classification, • Estimated amount, • Project code, • Program code, • Purchase Requisition (PR) number, • Transaction date, • Action code (original/new/modification), • Subject to funds availability indicator, • Asset identifier code, • Contractor code/name, • Trading partner, and • Trading partner code.	JFMIP SR-02-02, Jun 02, pg 22		Certify Funds Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_27

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.45			To support the funds certification process, the agency's single integrated financial management system should access the following information: • Intra-governmental business partner code (will become mandatory upon issuance of government wide implementing standard requirements), • Interagency agreement number, • Performance measure code, • Description, • Estimated amounts increased and/or decreased, • Revenue source code, and • Agency location code (ALC).	I TFM Bulletin 2007-03, Oct 07; JFMIP SR-02-02, Jun 02, pg 23		Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_28
Record Comments, Obligations and Expenditures	08.03.46			To support the funds certification process, the agency's single integrated financial management system should access the estimated quantity associated with establishing the obligation where applicable, such as for property or inventory purchases.	JFMIP SR-02-02, Jun 02, pg 23		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_29
Record Comments, Obligations and Expenditures	08.03.47	Y		To support the funds certification process, the agency's single integrated financial management system should enable electronic approvals, notification alerts, and point of entry automated requisition forms.	JFMIP SR-02-02, Jun 02, pg 23		Monitor Contract or Order	Deployment-to-Redeployment/Retrograde Order-to-Cash Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_30
Record Comments, Obligations and Expenditures	08.03.48			To support the General System Requirements, all components of an agency's integrated financial management system must provide complete, accurate, and prompt recording of obligations.	JFMIP SR-02-02, Jun 02, pg 59				
Record Comments, Obligations and Expenditures	**08.03.49**		**D**	**This requirement has been deleted (duplicate of 14.03.40) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications at the accounting line item level that affect the general ledger, including changes to dollar amounts and accounting classifications. Validate that funds are available prior to recording the modifications.	OFFM-NO-0106, Jan 06, SMC-04				
Record Comments, Obligations and Expenditures	**08.03.50**		**D**	**This requirement has been deleted (duplicate of 14.03.41) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.	OFFM-NO-0106, Jan 06, SMC-05				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	**08.03.51**		**D**	**This requirement has been deleted (duplicate of 14.03.42) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate document modifications and cancellations with the original documents so that queries show all related activity.	OFFM-NO-0106, Jan 06, SMC-06				
Record Comments, Obligations and Expenditures	**08.03.52**		**D**	**This requirement has been deleted (duplicate of 14.03.43) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.	OFFM-NO-0106, Jan 06, SMC-08				
Record Comments, Obligations and Expenditures	**08.03.53**		**D**	**This requirement has been deleted (duplicate of 14.03.44) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture the latest system processing status on all documents: • Held: The user has decided to save (hold) the document and not allow the system to process it. (Note: This status is distinguished from 0invoices that are processed and warehoused, then "held" from inclusion in the payment schedule.) • Suspended: The document has failed one or more system validations (edits) and is prevented by the system from processing. The document is automatically stored for later processing. Suspended documents may be automatically processed by the system upon changes to underlying data, such as available funds. • Pending Approval: The document has passed all system validations. The system will not process the document until all approvals required by the agency's workflow configuration have been applied. Not all documents require approvals. • Approved: The document has passed all systen • Processed: All related accounting events have	OFFM-NO-0106, Jan 06, SMC-09				
Record Comments, Obligations and Expenditures	08.03.54			To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain.	OFFM-NO-0106, Jan 06, SMC-15		#N/A	#N/A	

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.55			To support the obligation process, the agency's single integrated financial management system must provide access to the following information: • FY • appropriation/Treasury fund symbol; • organization code; • cost center; • object classification; • project code; • program code; • obligation amount; • Purchase Requisition (PR) number; • funded through date (for those contracts that are incrementally funded) • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); • contractor name; • contractor Taxpayer Identification Number (TIN); • Data Universal Numbering System (DUNS) identification; • interagency agreement number;	JFMIP SR-02-02, Jun 02, pg 26 & 27				
Record Comments, Obligations and Expenditures	08.03.56			To support the obligation process, the agency's single integrated financial management system must use account definitions consistent with the account definitions in the United States Standard General Ledger (USSGL). Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL. However, a pseudo code can be used instead of the exact USSGL account numbers, providing the account descriptions and posting rules are the same as those used in the USSGL for relevant transactions.	JFMIP SR-02-02, Jun 02, pg 27				
Record Comments, Obligations and Expenditures	08.03.57			To support the obligation process, the agency's single integrated financial management system must provide the capability to create additional sub accounts to the general ledger for agency specific tracking and control. These sub accounts will summarize to the USSGL accounts.	JFMIP SR-02-02, Jun 02, pg 27				
Record Comments, Obligations and Expenditures	08.03.58			To support the obligation process, the agency's single integrated financial management system must access the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	JFMIP SR-02-02, Jun 02, pg 27				
Record Comments, Obligations and Expenditures	08.03.59			To support the obligation process, the agency's single integrated financial management system must provide transaction details to support account balances.	JFMIP SR-02-02, Jun 02, pg 27				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.60			To support the obligation process, the agency's single integrated financial management system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) contract,~~9~~ including the following data elements captured at obligation and necessary for payment and/or other financial processes: • obligating document number (if different from contract number); • contractor name and address; • contract administration office; • payment office; • unit of measure; • unit price; • extended price; • quantity; • variance amount or percentage allowed; • total amount; • payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.); • delivery/performance schedule; • estimated completion date; • payment type (e.g., prompt pay, fast pay, progress pay, or partial pay); • names of government-designated receiving, invoice-approving, and acceptance officials;	JFMIP SR-02-02, Jun 02, pg 28				
Record Comments, Obligations and Expenditures	08.03.61			To support the obligation process, the agency's single integrated financial management system must identify the method of acquisition, e.g., purchase or lease.	JFMIP SR-02-02, Jun 02, pg 28				
Record Comments, Obligations and Expenditures	08.03.62	Y		To support the obligation process, the agency's single integrated financial management system should provide access to other information where applicable and available • performance measure code; • revenue source code; • additional funding indicator, including increases and decreases; • line item number, including access to contract line item data; and • Agency Locator Code (ALC).	JFMIP SR-02-02, Jun 02, pg 29				
Record Comments, Obligations and Expenditures	08.03.63			To support the obligation process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from Electronic Fund Transfer (EFT).	JFMIP SR-02-02, Jun 02, pg 29				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.64			To support the obligation process, the agency's single integrated financial management system should provide access to the following information related to an EFT payment • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address; • signature, title, and telephone number of the contractor official authorized to provide EFT information; • name, address, and nine-digit routing and transit number (RTN) of the contractor's financial agent; • contractor's account number and type of account (checking, savings, or lockbox); • the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent; and • the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.	JFMIP SR-02-02, Jun 02, pg 29				
Record Comments, Obligations and Expenditures	08.03.65	Y		To support the obligation process, the agency's single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements.	JFMIP SR-02-02, Jun 02, pg 29				
Record Comments, Obligations and Expenditures	08.03.66	Y		To support the obligation process, the agency's single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	JFMIP SR-02-02, Jun 02, pg 30				
Record Comments, Obligations and Expenditures	08.03.67	Y		To support the obligation process, the agency's single integrated financial management system should record periodic obligations • appropriate periodic obligations against appropriated funding and contracts; and • appropriate contract-specified cost escalations to existing contract line numbers.	JFMIP SR-02-02, Jun 02, pg 30				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.68			For obligated and unobligated balances in appropriations that are available for an indefinite period, the system must be able to cancel obligated and unobligated balances in such appropriations when (1) no disbursements have been made from the indefinite appropriation for a period of 2 years and (2) the President, the Secretary of Defense, or the Secretary's designee determines the purposes for which the appropriation was made have been carried out, per 31 U.S.C. 1555.		DoDFMR Vol 03, Jun 09, Ch 10, 100201C	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Record Comments, Obligations and Expenditures	08.03.69			For expected refunds, the system shall ensure the continued identity of budgetary accounts established to track the status of obligational authority, so that cumulative payments, even though paid from a current account, do not exceed the original appropriation of the closed account.		DoDFMR Vol 03, Jun 09. Ch 10, 100213I1	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Record Comments, Obligations and Expenditures	08.03.70			The system shall prevent transactions where disbursements will exceed the unexpended balance of an account. The system must stop payments from the account immediately.		DoDFMR Vol 03, Nov 08, Ch 11, 110401C	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.71			1. The system shall ensure that a new cash disbursement, which would be chargeable (both as to purpose and amount) to an appropriation except that the appropriation is closed, must be paid from an appropriation that currently is available for the same purpose. However, a proposed payment may not exceed the: |Unexpended balance of the closed appropriation.|Unobligated balance of the currently available appropriation charged. |One percent limitation (The cumulative amount of payments charged to a currently available appropriation, because the original appropriation(s) that otherwise would have been charged has been closed, may not exceed 1 percent of the total amount appropriated to the currently available appropriation being charged.)		DoDFMR Vol 03, Nov 08, Ch 11, 110402E-F	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Record Comments, Obligations and Expenditures	08.03.72			The system must ensure that corrections of payments involving closed appropriations are processed as inter- and intra-appropriation adjustments.		DoDFMR Vol 03, Nov 08, Ch 11, 110402H	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Record Comments, Obligations and Expenditures	08.03.73			To support the disbursing process, the system must provide support documentation for each in-transit disbursement transaction that identifies the disbursing office and/or entitlement activity, cycle number, voucher number, appropriation/fiscal year, limitation or subhead, amount, accounting office code, obligation document number, and other information that identifies the obligation, as applicable.|		DoDFMR Vol 03, Nov 08, Ch 11, 111403B	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Record Comments, Obligations and Expenditures	08.03.74			The system shall support the provision of confirmation statements. Within 45 working days following the end of January, May and September each fiscal year the Assistant Secretaries of the Military Departments (Financial Management and Comptroller) and the Comptrollers of the Defense Agencies shall provide confirmation statements to the Director for Program and Financial Control, Office of the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller). The Confirmation Statement, and all Triannual Review documents, should include the name, email address, office symbol and telephone number (both commercial and DSN) of the Certifying Official. These confirmation statements must (1) confirm that the required commitment and obligation reviews have been conducted; (2) confirm that all known obligations have been recorded; and (3) identify the internal controls used to ensure that the detail reviews were conducted. In addition, the confirmation statement will identify by organization and individual, any funds holder that was unable to complete the rec		DoDFMR Vol 03, Sep 09, Ch 08, 080408			#N/A
Fund Analysis	08.04.01			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to capture accounting classification information on commitments, obligations, advances, and expenditures at the accounting line item level.	OFFM-NO-0106, Jan 06, FME-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Fund_Analysis_1
Fund Analysis	08.04.02			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against financial operating and spending plans.	OFFM-NO-0106, Jan 06, FME-13		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_2

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.06			To support the Funds Status process, the Core financial system must provide automated functionality to validate that funds availability balances used for funds control and funds status reporting agree with the general ledger.	OFFM-NO-0106, Jan 06, FMF-06		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_3
Fund Analysis	08.04.08			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to maintain a history of changes made to commitment, obligation, advance, and expenditure documents.	OFFM-NO-0106, Jan 06, FME-07		Monitor Contract or Order Performance		Fund_Analysis_4
Fund Analysis	08.04.11			In order to prevent overpayments and ensure that applicable limitations are not exceeded, DoD Components shall identify to closed accounts all obligations and payments charged to currently available appropriations that otherwise would have been properly chargeable (both as to purpose and amount) to a canceled appropriation (as provided for in DoDFMR, Volume 03, Chapter 10, paragraph 100201 F).		DoDFMR Vol 03, Jun 09, Ch 10, 100201.G.3	0	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_5
Fund Analysis	08.04.12			The system shall allow, for 5 years after the time an appropriation expires for incurring new obligations, both the obligated and un-obligated balances of that appropriation to be available for adjusting and liquidating obligations properly chargeable to that account.		DoDFMR Vol 03, Jun 09, Ch 10, 100201.A	#N/A	#N/A	Fund_Analysis_6
Fund Analysis	08.04.14			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to maintain open documents to show the status of commitments, obligations, advances, accruals and disbursements by document (commodity) line item.	OFFM-NO-0106, Jan 06, FME-08		#N/A	#N/A	Fund_Analysis_7
Fund Analysis	08.04.15			To add value to the Budget Planning process, the Core financial system should provide automated functionality to generate plan results based on multiple measures including fixed dollar amounts, unit costs, cost allocations, labor hours or full-time equivalents (FTEs).	OFFM-NO-0106, Jan 06, FMA-05		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_8

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.16			To support the Budget Planning process, the Core financial system must provide automated functionality to export financial operating and spending plan data at the accounting line item level in an Excel or American Standard Code for Information Interchange (ASCII) text delimited file format.	OFFM-NO-0106, Jan 06, FMA-04		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_9
Fund Analysis	08.04.17			To add value to the Budget Planning process, the Core financial system should provide automated functionality to maintain current and multiple historical versions of plans.	OFFM-NO-0106, Jan 06, FMA-06		Monitor and Improve Process		Fund_Analysis_10
Fund Analysis	08.04.19			To add value to the Funds Distribution process, the Core financial system should provide automated functionality to update allotments, sub-allotments, allocations and legal and administrative limitations based on changes to operating plans.|	OFFM-NO-0106, Jan 06, FMD-08		Execute Apportionment and Allocate Funds Manage Execution Fund Account	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_11
Fund Analysis	08.04.20			To add value to the Budget Planning process, the Core financial system should provide automated functionality to maintain financial operating and spending plans for future periods (i.e., future fiscal years).	OFFM-NO-0106, Jan 06, FMA-08		#N/A	#N/A	Fund_Analysis_12
Fund Analysis	08.04.21	Y		To add value to the Budget Planning process, the Core financial system should provide automated functionality to activate future period plans based on a specified plan start date or on-demand.	OFFM-NO-0106, Jan 06, FMA-09		Monitor and Improve Process		Fund_Analysis_13
Fund Analysis	08.04.22	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to classify budget projections using accounting classification elements (e.g., Apportionment categories, Authority type, etc.).	OFFM-NO-0106, Jan 06, FMB-01		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_14
Fund Analysis	08.04.23			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to calculate prior year budgets, actual spending amounts and variances at the line item level.	OFFM-NO-0106, Jan 06, FMB-03		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_15
Fund Analysis	08.04.24			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate projected future period obligations, income, and expenditures at any level of the organizational structure based on prior year actual activity using agency-defined projection rates.	OFFM-NO-0106, Jan 06, FMB-05		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_16

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.25	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to define projection rates (e.g., 90%, 100%, 110%) by budget object class for use in budget formulation.	OFFM-NO-0106, Jan 06, FMB-06		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_17
Fund Analysis	08.04.26	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate payroll forecasts (i.e., anticipated compensation and benefits) at the object class and individual employee level.	OFFM-NO-0106, Jan 06, FMB-09		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_18
Fund Analysis	08.04.27	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate overhead projections using agency defined overhead rates.	OFFM-NO-0106, Jan 06, FMB-11		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_19
Fund Analysis	08.04.28			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget formulation data submitted in Excel or ASCII text delimited format.	OFFM-NO-0106, Jan 06, FMB-12		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_20
Fund Analysis	08.04.29	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget submission guidance, other narrative text and briefing material written using common PC desktop applications (e.g., MS Word).	OFFM-NO-0106, Jan 06, FMB-13		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_21
Fund Analysis	08.04.30	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to distribute budget submission guidance electronically.	OFFM-NO-0106, Jan 06, FMB-14		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_22
Fund Analysis	08.04.31	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget information for multiple budget cycles (e.g. monthly, quarterly, semi-annual, and yearly).	OFFM-NO-0106, Jan 06, FMB-15		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_23
Fund Analysis	08.04.32	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to associate budget formulation line items to the agency's stated goals and objectives required by Government Performance and Results Act (GPRA).	OFFM-NO-0106, Jan 06, FMB-16		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_24
Fund Analysis	08.04.33	Y		To add value to the Budget Planning process, the Core financial system should provide automated functionality to compare planned spending to actual spending.	OFFM-NO-0106, Jan 06, FMA-10		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_25

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.34	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget formulation data (e.g., Presidential/Office of Management and Budget (OMB) pass backs, congressional markup documents, and internal agency decisions).	OFFM-NO-0106, Jan 06, FMB-02		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_26
Fund Analysis	08.04.35	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget formulation information for all categories on which legally binding budgetary decisions are made (e.g., appropriation limitations).	OFFM-NO-0106, Jan 06, FMB-17		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_27
Fund Analysis	08.04.36	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget formulation information for administrative purposes as in the nature of policy guidance and decision making (e.g., Presidential/OMB pass backs, congressional markup documents, or internal agency decisions).	OFFM-NO-0106, Jan 06, FMB-18		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_28
Fund Analysis	08.04.37	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to export prior year budgets, actual spending and variances at the line item level in an excel or ASCII text delimited file format.	OFFM-NO-0106, Jan 06, FMB-04		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_29
Fund Analysis	08.04.38	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to calculate budget amounts for all, selected groups, or individual budget line items based on agency-defined projection rates.	OFFM-NO-0106, Jan 06, FMB-07		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_30
Fund Analysis	08.04.39	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate multiple budgets based on alternative agency-specified accounting structures, funding levels, and spending criteria.	OFFM-NO-0106, Jan 06, FMB-08		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_31
Fund Analysis	08.04.40	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate modified payroll forecasts.	OFFM-NO-0106, Jan 06, FMB-10		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_32

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.41	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to capture SF-132 Schedule data by Treasury Appropriation Fund Symbol (TAFS).	OFFM-NO-0106, Jan 06, FMB-19		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_33
Fund Analysis	08.04.42			To support the Funds Status process, the Core financial system must provide automated functionality to generate the Status of Funds Report. Parameter is the accounting period. Result is a report providing the following information for each allotment recorded by the agency: • Accounting classification elements • Total Allotment • Commitments • Obligations • Expenditures • Available Balance Available balance must equal the GL balance in the 4610 or 4620 account. Amounts should be cumulative from the beginning of the fiscal year through the accounting period specified. If reporting for the current period, amounts must be cumulative up through the current date.	OFFM-NO-0106, Jan 06, FMF-01		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_34
Fund Analysis	08.04.43			To support the Funds Status process, the Core financial system must provide automated functionality to query budget information. Parameters include accounting classifications. Result is budgetary authority amounts (all types, as applicable to the fund type), spending activity (e.g., obligations, expenditures), and the available balance. Displayed amounts should be consistent with amounts derived using the USSGL crosswalk to the SF-133.	OFFM-NO-0106, Jan 06, FMF-05		Manage Execution Fund Account Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_35

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.45			To support the Funds Status process, the Core financial system must provide automated functionality to query budget information. Parameters include accounting period, and allotment accounting classifications. Result is a display providing the following information: • Accounting classification elements • Total Allotment • Commitments • Obligations • Expenditures • Available Balance (available balance must equal the balance in the 4610 or 4620 account). Drill down from the commitments line, obligations line, and the expenditures line to the detailed transactions, documents, and document detail that support these lines.	OFFM-NO-0106, Jan 06, FMF-02		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_37
Fund Analysis	08.04.46			To add value to the Funds Status process, the Core financial system should provide automated functionality to notify the agency when funds availability by TAFS or internal fund code reaches a pre-defined percent of the original total funding amount.	OFFM-NO-0106, Jan 06, FMF-10		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_38
Fund Analysis	08.04.47	Y		To add value to the Funds Status process, the Core financial system should provide automated functionality to generate Excel files that are consistent with the presentation of budget schedules published in OMB Circular A-11.	OFFM-NO-0106, Jan 06, FMF-11		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_39
Fund Analysis	08.04.63	Y		To support the de-obligation process, the agency's single integrated financial management system should provide the capability to access all information previously supplied for the original obligation.	JFMIP SR-02-02, Jun 02, pg 32		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Fund_Analysis_55

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Fund Analysis	08.04.65			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against legal (statutory) and administrative (agency imposed).	OFFM-NO-0106, Jan 06, FME-14		#N/A	#N/A	
Fund Analysis	08.04.66			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor spending against reimbursable agreement amounts.	OFFM-NO-0106, Jan 06, FME-16				
Fund Analysis	08.04.67			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against specific object class limitations.	OFFM-NO-0106, Jan 06, FME-15				
Fund Analysis	08.04.68			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against contracts, work-orders, task orders, and grants.	OFFM-NO-0106, Jan 06, FME-18				
Budgetary Accounting	08.05.07			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define tolerances by percentage, "not-to-exceed" dollar amounts, or "not-to-exceed" quantities at the document line level, and use them to control overages by document line for the following relationships: • Obligations to commitments • Receipts to obligations • Invoices to obligations.	OFFM-NO-0106, Jan 06, SMB-19		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_1
Budgetary Accounting	08.05.08			To support the Funds Distribution process, the Core financial system must provide automated functionality to record allotments, sub-allotments, allocations and allowances (i.e. distribute funds) to multiple organizational levels or other elements of accounting classification.	OFFM-NO-0106, Jan 06, FMD-02		Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_2

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Budgetary Accounting	08.05.11			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to record transactions against prior year funds, both expired and unexpired, in the current year.	OFFM-NO-0106, Jan 06, FME-04		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_3
Budgetary Accounting	08.05.12			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor amounts paid out of current year funds to cover obligations made against a cancelled account Treasury Appropriation Fund Symbol (TAFS)). Prevent payments that cumulatively exceed 1 percent of the current year appropriation or the total amount available prior to close of the original appropriation.	OFFM-NO-0106, Jan 06, FME-05		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Budgetary_Accounting_4
Budgetary Accounting	08.05.13			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate the Report on Budget Execution and Budgetary Resources (SF-133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with Office of Management and Budget (OMB) Circular A-11 instructions and the USSGL crosswalk to the SF-133 report.	OFFM-NO-0106, Jan 06, GLG-09	DoDFMR Vol 6A, Mar 09, Ch 04, 040304A, 040305, 040308; Ch 09, 0908	#N/A	#N/A	
Budgetary Accounting	08.05.14			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to record spending transactions, including commitments, obligations, advances and expenditures, at or below the level in the accounting classification than they are budgeted.	OFFM-NO-0106, Jan 06, FME-03		#N/A	#N/A	
Budgetary Accounting	08.05.16			To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record advance payment refunds by document or document line item. Update the advance balance.	OFFM-NO-0106, Jan 06, FME-30				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Budgetary Accounting	08.05.20	Y		To support the obligation process, the agency's single integrated financial management system should provide access to lease information • amount; • agency option to purchase at end of lease (include purchase price if agency has option to purchase); • life expectancy of leased property when new, and remaining life when leased; • current retail or fair value of leased property; • agency option to property ownership transfer at end of lease; and • access to the lease agreement, including terms and conditions, e.g., discount terms and lease period.	JFMIP SR-02-02, Jun 02, pg 29 & 30				
Budgetary Accounting	08.05.21			To support the obligation process, the agency's single integrated financial management system should provide access to information associated with contract changes:|• change in product or service descriptions;|• change in unit of measure;|• change in quantity;|• change in unit price;|• change in total amount;|• change in extended price;|• change to payment terms and conditions;|• change to delivery/performance schedule; and|• revised estimated completion date.	JFMIP SR-02-02, Jun 02, pg 30				
Budgetary Accounting	**08.05.22**		**D**	**This requirement has been deleted (duplicate of 14.03.45) -** To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including: • Transaction numbers • Amounts • GL debits and credits • Accounting classification elements.	OFFM-NO-0106, Jan 06, SMC-11				
Budgetary Accounting	08.05.23	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings.	OFFM-NO-0106, Jan 06, SMC-13				
Budgetary Accounting	08.05.24	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.	OFFM-NO-0106, Jan 06, SMC-14				

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Budgetary Accounting	08.05.25			The system must allow for official accounting activities to maintain proper general ledger controls for valid unpaid obligations and receivables pertaining to closed accounts. General ledger controls must be perpetuated until all obligations are paid and accounts receivable collected.		DoDFMR Vol 03, Jun 09, Ch 10, 100201G	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Budgetary Accounting	08.05.26			The system must be capable of supporting commitment accounting for the procurement appropriation accounts; military construction appropriation accounts; and the research, development, test and evaluation appropriation accounts. However, commitments need not be recorded for small purchases if, in the aggregate, they are not significant in the management of funds. Commitment accounting is not required for the operation and maintenance appropriation accounts, revolving fund accounts, or the military personnel appropriation accounts, but may be used if cost effective.		DoDFMR Vol 03, Jun 09, Ch 15, 150202E	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Budgetary Accounting	08.05.27			The system must allow capability for accounting for expenditures applicable to canceled appropriations. The status of direct program obligated and unobligated balances and reimbursable program obligated balances, even in an account which has been closed, must be continuously maintained. ‖		DoDFMR Vol 03, Jun 09, Ch 15, 150308C	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Budgetary Accounting	08.05.28			Official accounting activities must maintain proper general ledger controls for valid unpaid obligations and receivables pertaining to closed/canceled accounts. General ledger controls must be perpetuated until all obligations are paid and accounts receivable collected.		DoDFMR Vol 03, Jun 09, Ch 10, 100201H			#N/A

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	08.06.05			a) Reporting entities, whose financing comes wholly or partially from the budget, shall present the following material budgetary information in their financial statements: total budgetary resources available to the reporting entity during the period; the status of those resources (including "obligations incurred");|outlays.	SFFAS-7, Jun 08, Para 77, (a)-(c)		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Reporting_Of_Budgetary_Resources_4
Reporting	08.06.06			a) Reporting entities shall disclose the following information about the status of budgetary resources in their financial statements:| the amount of budgetary resources obligated for undelivered orders at the end of the period;| available borrowing and contract authority at the end of the period;| repayment requirements, financing sources for repayment, and other terms of borrowing authority used;| material adjustments during the reporting period to budgetary resources available at the beginning of the year and an explanation thereof;|existence, purpose, and availability of permanent indefinite appropriations;|information about legal arrangements affecting the use of unobligated balances of budget authority such as time limits, purpose, and obligation limitations;|explanations of any material differences between the information required by paragraph 77 and the amounts described as "actual" in the Budget of the United States Government;|the amount, and an explanation that includes identification of balance sheet components, when recognized unfunded liabiliti	SFFAS-7, Jun 08, Para 79 (a)-(i)		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Reporting_Of_Budgetary_Resources_5
Reporting	08.06.07			The system must support the disclosure of a reconciliation which explains the relationship between budgetary resources obligated during the period and the net cost of operations.	SFFAS-7, Jun 08, Para 80				
Reporting	08.06.08			The system must support the disclosure of information in a way that clarifies the relationship between the obligation basis of budgetary accounting and the accrual basis of financial (i.e. proprietary) accounting.	SFFAS-7, Jun 08, Para 95				
Reporting	08.06.09			To support the Funds Status process, the Core financial system must provide automated functionality to maintain budget data needed to support Office of Management and Budget (OMB's) MAX A-11 system requirements that agencies currently fulfill via their Federal Agencies' Centralized Trial-Balance System (FACTS) II submissions to Financial Management Service (FMS).	OFFM-NO-0106, Jan 06, FMF-07		Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_6

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	08.06.10			To support the Funds Status process, the Core financial system must provide automated functionality to generate Excel files that are consistent with the presentation of the program and financing schedule and the object class schedule published in OMB Circular A-11.	OFFM-NO-0106, Jan 06, FMF-08		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_7
Reporting	08.06.11			To support the overall management of contracts, the agency's single integrated financial management system must have the ability to report on contract funding and payment by: (1) contract number and all associated delivery order or task order numbers, (2) Purchase Order (PO) number, and| (3) Blanket Purchase Agreement (BPA) number and all associated BPA call numbers.|In order to produce these reports: (1) all delivery order or task order numbers must be associated with a contract number, (2) all BPA call numbers must be associated with a BPA number, and (3) modification numbers applicable to contract numbers, delivery or task order numbers, BPA or BPA call numbers, and PO numbers must be associated with the modified document.	JFMIP SR-02-02, Jun 02, pg 61		Manage Execution Fund Account Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Reporting_Of_Budgetary_Resources_8
Reporting	08.06.13			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to export SF-132 Schedules for each Treasury Appropriation Fund Symbol (TAFS) requiring apportionment in Excel file format specified by OMB.	OFFM-NO-0106, Jan 06, FMB-20				
Reporting	08.06.14			To support budget execution reporting, the system must maintain detail and summary records of adjustments made in accordance with DoDFMR Vol. 3, Ch. 11, to ensure an adequate audit trail and to respond to inquiries from organizations internal and external to the Department.		DoDFMR Vol 03, Nov 08, Ch 11, 110505	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS

Chapter	Req. ID	Value Added?	hange Typ	Requirment	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	08.06.15			The system must provide for execution-level budgetary account structure so that the amount of obligations incurred are segregated into undelivered orders unpaid, prepaid or advanced and delivered orders unpaid or paid. Paid delivered orders is the definitive final stage of obligations incurred. It must be recorded regardless of whether the preceding steps of ordering (undelivered order) and delivery (unpaid delivered orders) were recorded.		DoDFMR Vol 03, Jun 09, Ch 15, 150203B	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
FY	Fiscal Year
GL	General Ledger
JFMIP	Joint Financial Management Improvement Program
MAX	Computer system used by OMB to collect and process most of the information required for preparing the President's budget.
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
SF	Standard Form
TAFS	Treasury Appropriation Funds Symbol
TFM	Treasury Financial Manual
U.S.C.	United States Code
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 9, Accounts Payable (Payment Management)

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 9 – Accounts Payable (Payment Management)		
Req. ID	**Change Type**	**Reason for Change**
09.03.20	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.21	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.22	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.23	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.24	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.25	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.26	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.27	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.28	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.29	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.30	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.031	**C**	**Changed**
09.03.32	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.33	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.03.34	**A**	**New requirement per DFARS 204.7108 (Oct 09).**
09.05.08	**D**	**Duplicate of 02.01.03**

Chart Legend:

A - Added FFMRs

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

C - Changed FFMRs

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

D - Deleted FFMRs

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

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

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 9, Accounts Payable (Payment Management)

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 9, Accounts Payable (Payment Management)

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DFAS as well as "feeder" systems owned by the military components and DoD agencies.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) INTRODUCTION

1. The Payment Management function deals with accounts payable. Depending on an agency's system architecture, specific activities relating to payments may be supported in Core by other systems that provide payment data to the Core financial system for control and management. For example, payroll systems usually trigger actual disbursements to employees through direct deposit or by check, and send only the expense and disbursement information to the Core financial system for recording the impact on the general ledger, funds control, and cost management processes.

2. Other systems may support activities that lead up to the payment stage, such as recording obligations and expenditures and establishing payables, but depend on the Core financial system to manage the actual payment process itself. For example, a travel system might calculate the amount to be paid on a travel voucher and send transactions to the Core financial system to record the expenses and a payable to the traveler. The Core financial system would then schedule the payment for disbursement and confirm that the disbursement has been made.

3. Each Federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Part 1315 of title 5, Code of Federal Regulations implements the Prompt Payment Act requirements that specify Government policy for payments made by Federal entities. Different payment and related processes are used for different programs (e.g., entitlement program payments, commercial payments, and intra-governmental payments), for different payment methods (e.g., check, electronic funds transfer [EFT], and card technology), and for payments issuing offices (e.g., DoD disbursing offices, the Department of the Treasury, or Department of State). Various systems in the DoD architecture perform functions relating to payments. For example, fund-control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

4. Throughout this Volume, the terminology used for "vendor," etc. is that used in the source document. DoD uses special terminology for "vendor" and "contractor" ("commercial" is the terminology used to include both vendor and contractor). Users must understand that this Volume does NOT necessarily use the special DoD terminology for requirements that come from sources outside of DoD.

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain and Update Payee Information	09.01.04			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to report third-party payments on the principal vendors' IRS 1099-MISC forms.	OFFM-NO-0106, Jan 06 PME-07		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_And_Update_Payee_Information_1
Maintain and Update Payee Information	09.01.05			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to capture the following vendor information: • Vendor ID number (agency-assigned) • Vendor name (Legal) • Vendor name (Doing Business as (DBA)) • Vendor name (Division) • Vendor address • Business type (support Central Contractor Registration (CCR) published business rules for business type: Federal govt., state govt., small business, etc.) • Organization type (support CCR published business rules for organization type: sole proprietorship/Individual; partnership, employee, etc.) • US or Non-US • Product Service codes • SIC code • North American Industry Classification System(NAICS) code • Credit Card Vendor Indicator • Data Universal Numbering System (DUNS) number • DUNS + 4 number for each instance of banking information, for CCR vendors • Prompt Pay indicator and type, or payment terms • IRS 1099 indicator • IRS W-2 indicator • CCR registration indicator (required, exempt) • CCR registration status (active or expired)	OFFM-NO-0106, Jan 06 PMA-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_2
Maintain and Update Payee Information	09.01.09			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to validate for duplicate Taxpayer Identification Numbers (TINs) when adding or updating vendor records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	OFFM-NO-0106, Jan 06 PMA-10		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_3
Maintain and Update Payee Information	09.01.10			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to maintain a history of changes made to vendor information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	OFFM-NO-0106, Jan 06 PMA-12		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_4
Maintain and Update Payee Information	09.01.11			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to deactivate vendors on demand or based on agency-specified length of time with no activity.	OFFM-NO-0106, Jan 06 PMA-14		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_5
Maintain and Update Payee Information	09.01.12			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to import CCR data. Update vendor data for relevant changes contained in the CCR's daily extract files. Support the data definitions (e.g. data types; field names; field lengths) used in CCR for fields that are common to the CCR and the Core vendor file.	OFFM-NO-0106, Jan 06 PMA-04		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_6

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain and Update Payee Information	09.01.13			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to capture third-party payee information associated with a primary vendor including: • Payee name • Payee point of contact • Payee telephone number • Payee email address • Remittance address or/banking information (account number, account type, RTN).	OFFM-NO-0106, Jan 06 PMA-02		Establish Customer Information Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_7
Maintain and Update Payee Information	09.01.14			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate multiple DUNS plus 4 numbers to a single DUNS number.	OFFM-NO-0106, Jan 06 PMA-08		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_8
Maintain and Update Payee Information	09.01.15			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate one DUNS+4 with each instance of a vendor's CCR banking information.	OFFM-NO-0106, Jan 06 PMA-09		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_9
Maintain and Update Payee Information	09.01.16			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate multiple DUNS numbers with a single TIN.	OFFM-NO-0106, Jan 06 PMA-07		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_10
Maintain and Update Payee Information	09.01.17			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to query vendor file. Parameters include: • Vendor number • Vendor legal name • Vendor DBA Name • Vendor Division • Vendor TIN • DUNS number • IRS 1099 indicator. Result is a display of all vendor data for the specified vendor. Output options include an Excel formatted data file.	OFFM-NO-0106, Jan 06 PMA-11		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_11
Maintain and Update Payee Information	09.01.18			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to query vendor history. Parameters include vendor number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	OFFM-NO-0106, Jan 06 PMA-13		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Maintain_And_Update_Payee_Information_12

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain and Update Payee Information	09.01.19			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent the deactivation of vendors that have unliquidated obligations or unpaid invoices in the system.	OFFM-NO-0106, Jan 06 PMA-15		Manage Execution Fund Account Validate Customer Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_13
Maintain and Update Payee Information	09.01.20			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent new obligations that reference inactive or debarred vendors.	OFFM-NO-0106, Jan 06 PMA-16		Manage Execution Fund Account Validate Customer Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_14
Maintain and Update Payee Information	09.01.21			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent new obligation and payment to vendors with expired CCR registrations.	OFFM-NO-0106, Jan 06 PMA-17		Manage Execution Fund Account Manage Supply Chain Entitlement Validate Customer Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_15

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Maintain and Update Payee Information	09.01.22			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to associate vendor and customer records that represent the same entity.	OFFM-NO-0106, Jan 06 PMA-03		Establish Customer Information Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_16
Maintain and Update Payee Information	09.01.23			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to identify updated CCR company names (legal, DBA or division) that are different than vendor names on obligations. Generate an exception report to notify agencies of contracts that require modification. Result is a list of selected vendor numbers, details of the CCR company name change, related obligation document numbers and associated vendor names.	OFFM-NO-0106, Jan 06 PMA-05		Manage Supply Chain Entitlement Validate Customer Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_And_Update_Payee_Information_17
Maintain and Update Payee Information	09.01.24			To support the Payee Information Maintenance process, the Core financial system must provide automated functionality to prevent the agency from manually updating CCR vendor data for vendors required to register in the CCR.	OFFM-NO-0106, Jan 06 PMA-06		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_And_Update_Payee_Information_18
Maintain and Update Payee Information	09.01.26			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents with related source documents (e.g., reimbursable agreements, purchase orders, contracts and delivery orders, Blanket Purchase Agreement (BPAs) and call numbers, and grants) so that queries show all related activity.	OFFM-NO-0106, Jan 06 SMC-03		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_And_Update_Payee_Information_20
Recognize Liabilities/Establish Payables	09.02.01			To support the Invoicing process the Core financial system must provide automated functionality to warehouse approved invoices for future scheduling.	OFFM-NO-0106, Jan 06 PMC-16		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_1

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.02			To support the Accounts Payable process, the Core financial system must provide automated functionality to record an accrued liability and the reclassification of the order from undelivered to delivered upon receipt of goods or services whether the goods are delivered or in transit	SFFAS-1, Jun 08, Para 77; OFFM-NO-0106, Jan 06 PMB-02		Calculate Adjustment to Undelivered Orders Evaluate Liability Information Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_2
Recognize Liabilities/Establish Payables	09.02.03			To support the Disbursing process, the Core financial system must provide automated functionality to calculate the due date of vendor payments in accordance with 5 CFR Part 1315, including but not limited to the following factors: • Commodity type • Contract terms • Invoice receipt • Goods/services receipt and acceptance • Fast Payment • Discount terms • Accelerated payment methods • Government wide commercial purchase card rebates • Improper invoices returned more than 7 days after receipt.	5 CFR Part 1315, May 09, 1315.4; OFFM-NO-0106, Jan 06 PMD-01		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_3
Recognize Liabilities/Establish Payables	09.02.04			To support the Invoicing process the Core financial system must provide automated functionality to record additional shipping and other charges to adjust the payment amount, if they are authorized and within variance tolerances.	OFFM-NO-0106, Jan 06 PMC-13		Generate Disbursement Pro Forma Entries Receive and Validate Request for Billing	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_4
Recognize Liabilities/Establish Payables	09.02.05			To support the Disbursing process, the Core financial system must provide automated functionality to calculate multiple due dates when items on an invoice have different payment terms.	OFFM-NO-0106, Jan 06 PMD-02		Generate Demand for Payment Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_5

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.06			To support the Disbursing process, the Core financial system must provide automated functionality to calculate whether taking a discount is economically justified as defined in 1 TFM Part 6, Ch 8000, Sec 8040.	TFM Part 6, Ch 8000, Apr 09, Sec 8040.40; OFFM-NO-0106, Jan 06 PMD-07	DoDFMR Vol 10, Sep 08 Ch 2, 020102	Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_6
Recognize Liabilities/Establish Payables	09.02.10			To support the Disbursing process, the Core financial system must provide automated functionality to record payments made on behalf of another agency, citing the other agency's funding information.	OFFM-NO-0106, Jan 06 PMD-43		Generate Disbursement Pro Forma Entries Manage Supply Chain Entitlement Validate Customer Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_7
Recognize Liabilities/Establish Payables	09.02.13			To support the Disbursing process, the Core financial system must provide automated functionality to reduce payments to vendors to satisfy outstanding credit memos. Record the collection for the amount offset and reduce expenditures under the related obligation. If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment.	OFFM-NO-0106, Jan 06 PMD-51		Generate Disbursement Pro Forma Entries Manage Supply Chain Entitlement Review Outstanding Debt and Offset Request	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_8
Recognize Liabilities/Establish Payables	09.02.14			To support the Payment Confirmation process, the Core financial system must provide automated functionality to record disbursement cancellations for individual payments that have not been negotiated.	OFFM-NO-0106, Jan 06 FBB-07		Generate Pro Forma Entries for Cancellation of an Accrued Liability Generate Pro Forma Entries for Post Cancel Payment Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_9

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.15			To support the Disbursing process, the Core financial system must provide automated functionality to record the establishment and replenishment of imprested funds.	OFFM-NO-0106, Jan 06 PMD-40		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_10
Recognize Liabilities/Establish Payables	09.02.16			To support the Disbursing process, the Core financial system must provide automated functionality to record the United States Standard General Ledger (USSGL) prescribed general ledger entries for the payment of advances, prepaid expenses, loans, and grants.	OFFM-NO-0106, Jan 06 PMD-39		Generate Pro Forma Entries for Advance Received Collection		Recognize_Liabilities_And_Establish_Payables_11
Recognize Liabilities/Establish Payables	09.02.18			To support the Disbursing process, the Core financial system must provide automated functionality to calculate amounts to be disbursed, including discounts, interest, and penalties, in accordance with 5 CFR Part 1315. Record USSGL prescribed transactions for discounts taken, and interest, penalties and principal paid.	OFFM-NO-0106, Jan 06 PMD-08		Manage Supply Chain Entitlement Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_12
Recognize Liabilities/Establish Payables	09.02.20			The system must establish the rate of interest set by the Secretary of the Treasury under Section 12 of the Contract Disputes Act of 1978 (41 USC 611). This rate is published semiannually in the Federal Register and will be provided to individual disbursing offices by their servicing Defense Finance and Accounting Service (DFAS) Center. It is effective with each 6-month period beginning January 1 and July 1 of each year.		DoDFMR Vol 10, July 02 Ch 7,070306	Calculate Interest		Recognize_Liabilities_And_Establish_Payables_14
Recognize Liabilities/Establish Payables	09.02.23			The system must record interest payable for the amount of interest expense incurred and unpaid.	SFFAS-1, Jun 08, Para 81	DoDFMR Vol 11B, Oct 02 Ch 9, 090203	Calculate Interest Generate Receivable Pro Forma Entries	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_15

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.24			Interest payable to federal entities is an Intragovernmental liability and the system must account for it separately from interest payable to the public.	SFFAS-1, Jun 08, Para 82	DoDFMR Vol 4, Jun 00, Ch 17, 171002.C	Monitor Contract or Order Performance Review Outstanding Interest Balance		Recognize_Liabilities_And_Establish_Payables_16
Recognize Liabilities/Establish Payables	09.02.27			An entry to record accrued expenditures unpaid in budgetary accounts requires a corresponding entry to record accounts payable in proprietary accounts.		DoDFMR Vol 4, Jun 00, Ch 17, 170401.A and 170401.B			
Recognize Liabilities/Establish Payables	09.02.34			The system should record contract holdbacks as a part of the other liabilities rather than being included in accounts payable.		DoDFMR Vol 4, Jan 07, Ch 9, 090101.C and 090201.B	Establish Contract Holdback Generate Pro Forma Entries for Contract Holdback		Recognize_Liabilities_And_Establish_Payables_20
Recognize Liabilities/Establish Payables	09.02.37			The system should, for ongoing shipbuilding or construction of facilities, record accounts payable based on the percentage of completion of the project. The recorded accounts payable amount should be equivalent to the amount certified by the contracting officer and should not include any amounts held pending completion and acceptance of the contract.	SFFAS-1, Jun 08, Para 79	DoDFMR Vol 4, Jan 07, Ch 9, 090201.B	Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_21
Recognize Liabilities/Establish Payables	09.02.38			The system shall not delay in recognizing a liability based upon the availability of funds and shall disclose the accounts payable not covered by budgetary resources.	SFFAS-1, Jun 08, Para 80	DoDFMR Vol 4, Jan 07, Ch 9, 090201.D	Maintain Accounts Payable Balance Manage Execution Fund Account Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_22

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.41			To support the Invoicing process the Core financial system must provide automated functionality to capture the following additional information on invoice documents: • Vendor invoice number or account number • Invoice date • Invoice receipt date • Vendor ID number and name • Contract line/sub line number • Name and address of contractor official to whom payment is to be sent • Electronic Fund Transfer (EFT) banking information (account number, account type, Routing Transit Number (RTN)) • Data Universal Numbering System (DUNS)+4 number for Central Contractor Registration (CCR) vendors • Payment terms (including discount for prompt payment) • Shipping terms (e.g., shipment number and date of shipment) • Vendor contact name and telephone number • Dates products were delivered or services were provided • User comments • Date invoice returned to vendor • Date improper invoice resubmitted by vendor.	OFFM-NO-0106, Jan 06 PMC-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_24
Recognize Liabilities/Establish Payables	09.02.46			Other current liabilities due to federal entities are Intragovernmental liabilities that the system must report separately from those due to employees and the public.	SFFAS-1, Jun 08, Para 85	DoDFMR Vol 11B, Oct 02 Ch 9, 090204	Accept Approved Intragovernmental Order Manage Liabilities Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_26
Recognize Liabilities/Establish Payables	09.02.47			To support the Disbursing process, the Core financial system must provide automated functionality to record credit memo offsets against subsequent payments to the same vendor from the same or a different funding source.	OFFM-NO-0106, Jan 06 PMD-52		Generate Offsetting Receivable Liability Pro Forma Entries Issue Credit Memo	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_27
Recognize Liabilities/Establish Payables	09.02.48			To support the Invoicing process the Core financial system must provide automated functionality to capture a vendor invoice number of up to 30 characters or the current requirement of 1 TFM, Part 6, Ch 5000, Sec 5030. Report the complete number on all payment files, reports and query results.	1 TFM, Part 6, Ch 5000, Mar 98, Sec 5030; OFFM-NO-0106, Jan 06 PMC-02		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_28

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.49			To support the Accounts Payable process, the Core financial system must provide automated functionality to record full or partial receipt and/or acceptance of goods and services by document line item. This is to include the receipt and/or acceptance of partial quantities of goods and services on each document line.	OFFM-NO-0106, Jan 06 PMB-01		Maintain Accounts Payable Balance Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_29
Recognize Liabilities/Establish Payables	09.02.50			To support the Invoicing process the Core financial system must provide automated functionality to match invoices to obligations, receiving reports and acceptance information by document line item and quantity. Perform two-way matching (obligation and invoice, or obligation and receipt), three-way matching (obligation, simultaneous receipt/acceptance and invoice), and four-way matching (obligation, receipt, acceptance and invoice). Prevent the payment of invoices until the matching process is complete.	OFFM-NO-0106, Jan 06 PMC-08		Manage Execution Fund Account Match Acceptance and Obligating Document	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_30
Recognize Liabilities/Establish Payables	09.02.51			To support the Disbursing process, the Core financial system must provide automated functionality to record "obligate and pay" transactions where obligation and payment occur simultaneously.	OFFM-NO-0106, Jan 06 PMD-42		Generate Disbursement Pro Forma Entries Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_31

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.53			To support the Invoicing process the Core financial system must provide automated functionality to define recurring payments in the system and schedule items (e.g. contracts, leases, etc.) for payment on an interval determined by the agency (i.e., weekly, bi-weekly, monthly, quarterly or other specified number of days). Capture the actual payment dates on the individual payment records.	OFFM-NO-0106, Jan 06 PMC-14		Maintain Accounts Payable Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_32
Recognize Liabilities/Establish Payables	09.02.54			To support the Invoicing process the Core financial system must provide automated functionality to update recurring payment information for changes in agreement terms, amounts, frequency, etc.	OFFM-NO-0106, Jan 06 PMC-15		Maintain Accounts Payable Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_33
Recognize Liabilities/Establish Payables	09.02.56			To support the Disbursing process, the Core financial system must provide automated functionality to capture an agency-specified payment due date in place of a system-calculated due date (i.e. payment due date override).	OFFM-NO-0106, Jan 06 PMD-05		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_34
Recognize Liabilities/Establish Payables	09.02.58			To support the Invoicing process the Core financial system must provide automated functionality to record an invoice as a “partial” or “final” payment of the referenced obligation. If “final”, de-obligate any un-liquidated balance and close the obligation and receipt.	OFFM-NO-0106, Jan 06 PMC-12		Manage Execution Fund Account Monitor Payment Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_35

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.59			To support the Disbursing process, the Core financial system must provide automated functionality to generate a payment if the receiver information matches the obligation, under related 2-way matching option.	OFFM-NO-0106, Jan 06 PMD-14		Distribute Payment Manage Execution Fund Account Match Acceptance and Obligating Document Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_36
Recognize Liabilities/Establish Payables	09.02.60			The system must provide the capability to perform a prevalidation process that matches expenditures and obligations for fast pay transactions.		DoDFMR Vol 10, Nov 09, Ch 10,1005.D	Monitor Contract or Order Performance Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_37
Recognize Liabilities/Establish Payables	09.02.61			To support the Disbursing process, the Core financial system must provide automated functionality to validate payment terms on invoices against the payment terms on the related obligating documents. Calculate the most advantageous terms, store them on the invoice documents, and use them to calculate the payment due dates and amounts.	OFFM-NO-0106, Jan 06 PMD-04		Match Acceptance and Obligating Document Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_38
Recognize Liabilities/Establish Payables	09.02.62			To support the Invoicing process the Core financial system must provide automated functionality to generate a letter or e-mail to the vendor notifying them of the return of an improper invoice, upon the recording of an improper invoice reason code. Include the following information in the notice: • Vendor invoice number and date • Reason code(s) and description(s) of invoice discrepancies • Date of notice. • Request for a corrected invoice • Name, title, telephone number and e-mail address of Agency contact person.	OFFM-NO-0106, Jan 06 PMC-22		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_39

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.63			To support the Invoicing process the Core financial system must provide automated functionality to define the criteria to be used in editing for duplicate vendor invoices, including one or more of the following: agency code, vendor number, vendor account number, vendor TIN, vendor invoice number, invoice date, invoice amount, referenced obligation document number.	OFFM-NO-0106, Jan 06 PMC-04		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_40
Recognize Liabilities/Establish Payables	09.02.64			To support the Disbursing process, the Core financial system must provide automated functionality to record purchases made through the use of imprested funds and third-party drafts.	OFFM-NO-0106, Jan 06 PMD-41		Post to General Ledger Update Receivable Information Validate Receipt Information	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_41
Recognize Liabilities/Establish Payables	09.02.73			To support the Accounts Payable process, the Core financial system must provide automated functionality to liquidate advance or prepaid expense when recording an accrued liability (receipt of goods or services).	OFFM-NO-0106, Jan 06 PMB-03		Generate Pro Forma Entries for Accounts Payable Maintain Accounts Payable Balance Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_50
Recognize Liabilities/Establish Payables	09.02.74			To support the Accounts Payable process, the Core financial system must provide automated functionality to capture the following additional information on receipt documents (receiving reports): • Receiving official • Dates products were delivered or services were provided • Quantity/amount received • Vendor ID number and name • Ship to locations.	OFFM-NO-0106, Jan 06 PMB-04		Receive Collection Receipts		Recognize_Liabilities_And_Establish_Payables_51

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.75			To support the Accounts Payable process, the Core financial system must provide automated functionality to capture the following additional information on the acceptance of goods/services: • Acceptance official • Dates products were delivered or services were provided • Date products/services accepted • Quantity/amount accepted • Date products/services rejected • Quantity/amount rejected • Vendor ID number and name • Ship to locations.	OFFM-NO-0106, Jan 06 PMB-05		Establish Accounts Payable	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_52
Recognize Liabilities/Establish Payables	09.02.76			To support the Invoicing process the Core financial system must provide automated functionality to validate for duplicate vendor invoices based on the agency-defined editing criteria.	OFFM-NO-0106, Jan 06 PMC-05		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_53
Recognize Liabilities/Establish Payables	09.02.77			To support the Invoicing process the Core financial system must provide automated functionality to validate invoices from registered CCR vendors for the following Central Contractor Registration (CCR) vendor information: • Active status • Vendor name on invoice or referenced obligation same as CCR company name (legal, Doing Business As (DBA) or division) • Banking information on invoice or referenced obligation same as banking information on vendor file.	OFFM-NO-0106, Jan 06 PMC-06		Establish Customer Information Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Liabilities_And_Establish_Payables_54
Recognize Liabilities/Establish Payables	09.02.78			To support the Invoicing process the Core financial system must provide automated functionality to, at the time of preliminary payment scheduling, validate payments to registered CCR vendors for the following CCR vendor information: • Active status • Vendor name same as CCR company name (legal, DBA or division) on vendor file • Banking information same as banking information on vendor file. Hold payments that fail these validations from inclusion in the final payment schedules.	OFFM-NO-0106, Jan 06 PMC-07		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_55
Recognize Liabilities/Establish Payables	09.02.79			To support the Invoicing process the Core financial system must provide automated functionality to process invoices for payment of partial quantities received and accepted.	OFFM-NO-0106, Jan 06 PMC-09		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_56

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.80			To support the Invoicing process the Core financial system must provide automated functionality to validate that invoice dates that products were delivered or services were performed are within the period of performance dates on the referenced obligation.	OFFM-NO-0106, Jan 06 PMC-10		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_57
Recognize Liabilities/Establish Payables	09.02.81			To support the Invoicing process the Core financial system must provide automated functionality to validate that the invoice dates that products were delivered or services were performed are dates for which the products/services have been received and accepted. Prevent the processing of invoices with unmatched dates and the duplicate processing of invoices with matched dates.	OFFM-NO-0106, Jan 06 PMC-11		Finalize Acceptance Perform Acceptance Procedures	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_58
Recognize Liabilities/Establish Payables	09.02.82			To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing actions in the following categories: • Invoice adjusted • Invoice held from payment schedule • Invoice cancelled. For example, PH01, Payment Held, Vendor CCR status expired, IA03, Invoice Adjusted, Unauthorized shipping charges deducted, IC02, Invoice cancelled, Invoice re-submitted with new invoice number.	OFFM-NO-0106, Jan 06 PMC-18		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_59
Recognize Liabilities/Establish Payables	09.02.83			To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for improper invoices. For example, IP01- Improper Invoice, X data missing.	OFFM-NO-0106, Jan 06 PMC-19		Perform Acceptance Procedures for Other Goods and Services	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_60

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.84			To support the Invoicing process the Core financial system must provide automated functionality to capture reason codes and related descriptions for the following types of invoice processing errors and actions: • Advantageous discount lost • Interest paid • improper payment made • Invoice adjusted • Invoice held from payment schedule • Invoice cancelled.	OFFM-NO-0106, Jan 06 PMC-20		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_61
Recognize Liabilities/Establish Payables	09.02.85			To support the Invoicing process the Core financial system must provide automated functionality to capture reason codes and related descriptions for improper invoices held or suspended (i.e., failed validations).	OFFM-NO-0106, Jan 06 PMC-21		Perform Acceptance Procedures for Other Goods and Services	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_62
Recognize Liabilities/Establish Payables	09.02.86			To support the Disbursing process, the Core financial system must provide automated functionality to define dates (e.g., weekends, Federal holidays) for which payments cannot be scheduled. Prevent payment scheduling that falls on agency-excluded dates.	OFFM-NO-0106, Jan 06 PMD-06		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_63
Recognize Liabilities/Establish Payables	09.02.87			To support the Invoicing process the Core financial system must provide automated functionality to import vendor updates from the CCR system and release previously suspended invoices and payment vouchers for the following: • Vendor status change from expired to active • Vendor name on document or referenced obligation now the same as CCR company name (legal, DBA, or division) • Banking information on document or referenced obligation now the same as banking information on vendor file. Calculate payment due dates for released invoices and re-calculate payment due dates for released payment vouchers.	OFFM-NO-0106, Jan 06 PMC-23		Schedule Payment Validate Customer Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_64

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.88			To support the Disbursing process, the Core financial system must provide automated functionality to record disbursements-in-transit entries when payments are certified.	OFFM-NO-0106, Jan 06 PMD-15		Generate Disbursement In-Transit Pro Forma Entries Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Recognize_Liabilities_And_Establish_Payables_65
Recognize Liabilities/Establish Payables	09.02.89			The agency's single integrated financial management system must provide access the following information at time of purchase card approval • card number; • FY; • appropriation/Treasury fund symbol; • organization code; • cost center; • object class; • project code; • program code; and • individual name/office name of cardholder.	JFMIP SR-02-02, Jun 02, Pg 56-57		Capture Collection Information		Recognize_Liabilities_And_Establish_Payables_66
Recognize Liabilities/Establish Payables	09.02.90			The agency's single integrated financial management system must provide access the following information at time of invoice/payment recorded by card issuing institution • amount; • card number; and • individual name/office of cardholder.	JFMIP SR-02-02, Jun 02, Pg 57		Monitor Contract or Order Performance		Recognize_Liabilities_And_Establish_Payables_67
Recognize Liabilities/Establish Payables	09.02.92			Any agency or agency's system making any payment to any person providing any property or services (including any payment made in connection with a government voucher or certificate program which functions as a payment for property or services) shall deduct and withhold from such payment a tax in an amount equal to 3 percent of such payment per the TIPRA (Tax Increase Prevention and Reconciliation Act of 2005).	Public Law 109-222, "Tax Increase Prevention and Reconciliation Act of 2005", May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.93			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment which is subject to withholding under any other provision of this chapter or chapter 3: Non-resident aliens or foreign individuals that are exempt from United States taxation pursuant to a treaty.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.94			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment which is subject to withholding under section 3406 (backup withholding [26 USC Sec. 3406]) and from which amounts are being withheld under such section.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.95			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment of interest.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.96			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment for real property.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.97			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment to any governmental entity subject to the requirements of TIPRA 3% tax withholding, any tax-exempt entity, or any foreign government.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.98			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment made pursuant to a classified or confidential contract described in section 6050M(e)(3) [26 USC Sec. 6050M].	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.99			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment made by a political subdivision of a State (or any instrumentality thereof) which makes less than $100,000,000 of such payments annually.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.100			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment which is in connection with a public assistance or public welfare program for which eligibility is determined by a needs or income test.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Recognize Liabilities/Establish Payables	09.02.101			The system shall be designed so that the TIPRA 3 percent tax withholding shall not apply to any payment to any government employee not otherwise excludable with respect to their services as an employee.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Recognize Liabilities/Establish Payables	09.02.102			The system shall be designed so that payments to any person for property or services which are subject to withholding shall be treated as if such payments were wages paid by an employer to an employee.	Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. no. 109-222, 120 Stat 345, May 17, 2006, Sec. 511(a)		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	#N/A
Schedule Payments for Disbursement	09.03.05			To support the Disbursing process, the Core financial system must provide automated functionality to consolidate multiple payments to a single payee in accordance with Treasury Financial Manual (TFM) prescribed limitations (currently up to 14 lines of 55 characters each for check payments, up to 9,999 lines of 80 characters each for Corporate Trade Exchange (CTX) payments). Itemize all payments covered by the one check or Electronic Fund Transfer (EFT) (CTX only). Provide the option to issue separate checks to a payee.	OFFM-NO-0106, Jan 06 PMD-35		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_1
Schedule Payments for Disbursement	09.03.06			The system must, if the amounts of two or more basic vouchers or invoices due one payee may be properly combined in one check, clearly indicate in the voucher number column on the voucher-schedule the individual basic voucher numbers. However, the items will be added and listed as a single payment.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2055.40		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_2
Schedule Payments for Disbursement	09.03.07			The system must segregate basic vouchers into the following general classifications for processing on separate voucher-schedules: • Payroll vouchers. • Travel vouchers. • Vouchers payable in foreign currency. • "No-Check" vouchers requiring no action by the Regional Financial Center. • Fedwire payment vouchers. • Vendor payment vouchers. • All others.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2055.30		Add Voucher to Collection Voucher Control Log		Schedule_Payments_For_Disbursements_3
Schedule Payments for Disbursement	09.03.08			The system must cross-reference each basic voucher to the voucher-schedule by agency identification numbers in a manner that enables positive association of one with the other.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2055.30		Add Voucher to Collection Voucher Control Log		Schedule_Payments_For_Disbursements_4
Schedule Payments for Disbursement	09.03.09			The system must assign each basic voucher an identification number by the administrative agency processing the document in its accounts. This reference or document number will be used for all accounting and auditing purposes.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2045.40		Add Voucher to Collection Voucher Control Log		Schedule_Payments_For_Disbursements_5

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.10			In all cases, the account symbol or other appropriate reference which clearly identifies the appropriation or fund affected must be shown by the system in the accounting classification space on all basic vouchers.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2035.10		Manage Execution Fund Account Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Schedule_Payments_For_Disbursements_6
Schedule Payments for Disbursement	09.03.11			The system, in accordance with The Debt Collection Improvement Act of 1996, must mandate the use electronic funds transfer for almost all Federal Government payments. Automated Clearing House (ACH) is the preferred mechanism for all payment amounts up to $99,999,999.99, except for payments which must be made the same day. Fedwire is the preferred mechanism for same day payments.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2020.50		Create Electronic Fund Transfer File Create Wire Transfer File Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_7
Schedule Payments for Disbursement	09.03.12			Agency financial officers, Treasury Regional Financial Centers, non-Treasury disbursing offices, and agencies with delegation of disbursing authority must through the system report in advance all disbursements totaling $50 million or more. Large disbursements must be reported in advance of the transaction settlement date. A minimum of two business days notice is required for disbursements totaling $50 million or more. If a disbursement of over $500 million is anticipated, a minimum of five business days is required. The system must report the following to FMS: • Name and address of the agency, department, bureau, or administration. • Name and telephone number of contact. • Agency location code (ALC) or Defense Station Symbol Number (DSSN). • Account title and account symbol number. • Description of transaction. • Transaction settlement date. • Amount of the disbursement. • Payment mechanism (wire transfer or check). • Check number for check payments. • Payee name and address.	1 TFM Part 6, Ch 8500, Apr 96, Sec 8535.20		Generate Disbursement Pro Forma Entries Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Schedule_Payments_For_Disbursements_8
Schedule Payments for Disbursement	09.03.14			The system must for payments for services of a continuing nature such as rents, janitorial services, etc., which are performed under agency-vendor agreements providing for payments of definite amounts at fixed periodic intervals, be capable of making payments without submission of invoices, or bills by the vendor.	1 TFM Part 4, Ch 2000, Feb 98, Sec 2025.30		Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Schedule_Payments_For_Disbursements_10

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.16			If a disbursing system is using a servicing Treasury Regional Center (RFC), the system must prepare the paper SF 1166 in an original and two copies. The original of the voucher-schedule will be sent to the servicing Treasury Regional Financial Center (RFC) for payment processing and two copies will be retained by the agency. Preparation of check payments from voucher-schedules will be by manual typing (on an exception basis, for check payments of $10 million or more, foreign currency payments, and cashier advances), from electronically transmitted payment files or computer magnetic tapes. To the maximum extent possible, agencies should schedule their payment activities so that each tape contains a minimum of 100 payment records. If an agency is unable to meet this minimum, it is within the jurisdiction of each RFC to accept tapes with fewer than 100 records. Agencies should submit only one magnetic tape per day for a particular class of payment. For miscellaneous payment files, all payments on the tape should be certified under a single paper SF 1166. Agencies unable to produce computer magnetic tape or telecom	1 TFM Part 4, Ch 2000, Feb 98, Sec 2055.20		Process Cash Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Schedule_Payments_For_Disbursements_11
Schedule Payments for Disbursement	09.03.17			If a disbursing system is using a servicing Treasury Regional Center (RFC), the system must, request payments for only one type of foreign currency for each SF 1166,	1 TFM Part 4, Ch 2000, Feb 98, Sec 2065.30		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Schedule_Payments_For_Disbursements_12
Schedule Payments for Disbursement	09.03.19			Except as provided in paragraphs (g)(2) through (5) of this section, The system must generate a payment due date of either:| (i) On the date(s) specified in the contract;| (ii) In accordance with discount terms when discounts are offered and taken (see § 1315.7);| (iii) In accordance with Accelerated Payment Methods (see § 1315.5); or| (iv) 30 days after the start of the payment period as specified in paragraph (f) of this section, if not specified in the contract, if discounts are not taken, and if accelerated payment methods are not used.	5 CFR Part 1315, May 09, 1315.4 (g)		Monitor Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Schedule_Payments_For_Disbursements_13
Schedule Payments for Disbursement	**09.03.20**		**A**	**The system shall provide automated functionality to make payment using the ACRN funding of the line item being billed.** **Line Item Specific: Single Funding.**		**DFARS 204.7108 (d1), Oct 09**			
Schedule Payments for Disbursement	**09.03.21**		**A**	**The system shall provide automated functionality to make payment in sequential ACRN order within the line item, exhausting all funds in the previous ACRN before paying from the next ACRN using the following sequential order: Alpha/Alpha; Alpha/numeric; numeric/alpha; and numeric/numeric.** **Line Item Specific: Single Funding.**		**DFARS 204.7108 (d2), Oct 09**			
Schedule Payments for Disbursement	**09.03.22**		**A**	**The system shall provide automated functionality to make payment within the line item in the sequence ACRN order specified, exhausting all funds in the previous ACRN before paying from the next ACRN, if there is more than one ACRN within a contract line item, (i.e. informational sub-line items contain separate ACRNs), and the contracting officer intends the funds to be liquidated in a specified ACRN order.** **Line Item Specific: Contracting Officer Specified ACRN Order.**		**DFARS 204.7108 (d3), Oct 09**			

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.23		A	The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first, exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. In the event there is more than one ACRN associated with the same fiscal year, the payment amount shall be disbursed from each ACRN within a fiscal year in the same proportion as the amount of funding obligated for each ACRN within the fiscal year. Line Item Specific: By Fiscal Year.		DFARS 204.7108 (d4), Oct 09			
Schedule Payments for Disbursement	09.03.24		A	In the event there is more than one ACRN within a contract line item (i.e. informational sub-line items contain separate ACRNs), the system shall provide automated functionality to make payment using the ACRN with the earliest cancellation date first, exhausting all funds in that ACRN before disbursing funds from the next. Line Item Specific: By Cancellation Date.		DFARS 204.7108 (d5), Oct 09			
Schedule Payments for Disbursement	09.03.25		A	In the event there is more than one ACRN within a contract line item, (i.e. informational sub-line items contain separate ACRNs), and the contracting officer intends the funds to be liquidated in the same proportion as the amount of funding currently unliquidated for each ACRN, the system shall provide automated functionality to make payment from each ACRN in the same proportion as the amount of funding currently unliquidated for each ACRN. Line Item Specific: Proration.		DFARS 204.7108 (d6), Oct 09			
Schedule Payments for Disbursement	09.03.26		A	The system shall provide automated functionality to make payment in sequential ACRN order within the contract or order, exhausting all funds in the previous ACRN before paying from the next ACRN using the following sequential order: alpha/alpha alpha/numeric; numeric/alpha; and numeric/numeric. Contract-wide: Sequential ACRN Order.		DFARS 204.7108 (d7), Oct 09			
Schedule Payments for Disbursement	09.03.27		A	The system shall provide automated functionality to make payment in sequential ACRN order within the contract or order, exhausting all funds in the previous ACRN before paying from the next ACRN in the sequence order specified (if the contracting officer intends the funds to be liquidated in a specified ACRN order). Contract-wide: Contracting Officer Specified ACRN Order.		DFARS 204.7108 (d8), Oct 09			
Schedule Payments for Disbursement	09.03.28		A	The system shall provide automated functionality to make payment using the oldest fiscal year appropriations first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in the previous fiscal year before disbursing from the next fiscal year. Contract-wide: by Fiscal Year.		DFARS 204.7108 (d9), Oct 09			

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Schedule Payments for Disbursement	09.03.29		A	The system shall provide automated functionality to make payment using the ACRN with the earliest cancellation date first (if the contracting officer intends the funds to be liquidated in fiscal year order), exhausting all funds in that ACRN before disbursing funds from the next. Contract-wide: by Cancellation Date.		DFARS 204.7108 (d10), Oct 09			
Schedule Payments for Disbursement	09.03.30		A	The system shall provide automated functionality to make payment from each ACRN within the contract or order in the same proportion as the amount of funding currently unliquidated for each ACRN (if the contract or order that provides for progress payments based on costs, unless the administrative contracting officer authorizes use of one of the other options, or if the contracting officer intends the funds to be liquidated in the same proportion as the amount of funding currently unliquidated for each ACRN). Contract-wide: Proration.		DFARS 204.7108 (d11), Oct 09			
Schedule Payments for Disbursement	09.03.31			This Blue Book Requirement ID not used		DFARS 204.7108 (d12), Oct 09			
Schedule Payments for Disbursement	09.03.32		A	In the event there is more than one ACRN associated with the same cancellation date, the system shall disburse the payment amount from each ACRN with the same cancellation date in the same proportion as the amount of funding obligated for each ACRN with the same cancellation date. Line Item Specific: By Cancellation Date.		DFARS 204.7108 (d5), Oct 09			
Schedule Payments for Disbursement	09.03.33		A	In the event there is more than one ACRN associated with the same fiscal year, the payment amount shall be disbursed from each ACRN within a fiscal year in the same proportion as the amount of funding obligated for each ACRN within the fiscal year. Contract-wide: by Fiscal Year.		DFARS 204.7108 (d9), Oct 09			
Schedule Payments for Disbursement	09.03.34		A	In the event there is more than one ACRN associated with the same cancellation date, the system shall provide automated functionality to disburse the payment amount from each ACRN with the same cancellation date in the same proportion as the amount of funding obligated for each ACRN with the same cancellation date. Contract-wide: by Cancellation Date.		DFARS 204.7108 (d10), Oct 09			
Execute Payments	09.04.01			To support the Disbursing process, the Core financial system must provide automated functionality to identify payments to be disbursed in a particular payment cycle based on their due date. Provide for on-line review and certification by an authorized certifying officer, including the holding of individual payments from inclusion in the payment schedule.	OFFM-NO-0106, Jan 06 PMD-13		Distribute Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_1

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.04			To support the Disbursing process, the Core financial system must provide automated functionality to generate the following identification on each remittance, as allowed for by Treasury payment file formats and National Automated Clearing House Association (NACHA) edits: • Vendor invoice number(s) or account number Obligating document number or other reference number • Discount, interest and offset amounts.	OFFM-NO-0106, Jan 06 PMD-36		Distribute Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_2
Execute Payments	09.04.05			To support the Disbursing process, the Core financial system must provide automated functionality to capture prompt payment information required by 5 CFR Part 1315, including discounts taken, discounts lost, and interest paid.	OFFM-NO-0106, Jan 06 PMD-37		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_3
Execute Payments	09.04.06			To support the Disbursing process, the Core financial system must provide automated functionality to generate totals by Treasury Appropriation Fund Symbol (TAFS) on each Electronic Certification System (ECS) and Secure Payment System (SPS) payment file.	OFFM-NO-0106, Jan 06 PMD-32		0	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_4
Execute Payments	09.04.07			To support the Disbursing process, the Core financial system must provide automated functionality to export check and EFT payment files in the current Treasury FMS defined formats.	OFFM-NO-0106, Jan 06 PMD-20		Create Electronic Fund Transfer File Create Wire Transfer File Manage Execution with Treasury	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_5
Execute Payments	09.04.09			To support the Disbursing process, the Core financial system must provide automated functionality to record payment transactions from other systems, such as payroll and travel. Identify whether or not disbursement has already been made, and record the United States Standard General Ledger (USSGL) prescribed general ledger entries. Schedule those disbursements not already made for payment through the Core financial system.	OFFM-NO-0106, Jan 06 PMD-44		Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_6

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.12			To support the Disbursing process, the Core financial system must provide automated functionality to apply interest and discount amounts across multiple accounting lines on an invoice using the ratio of the original invoice accounting line amounts to the invoice total.	OFFM-NO-0106, Jan 06 PMD-10		Calculate Interest Manage Supply Chain Entitlement Review Outstanding Interest Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_26
Execute Payments	09.04.13			To support the Disbursing process, the Core financial system must provide automated functionality to calculate payment amounts and due dates using Treasury rate tables, i.e., Prompt Pay Act Interest rate and Current Value of Funds rate.	OFFM-NO-0106, Jan 06 PMD-09		Distribute Payment Monitor Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_27
Execute Payments	09.04.15			To support the Invoicing process the Core financial system must provide automated functionality to capture up to 9,999 document line items per invoice document.	OFFM-NO-0106, Jan 06 PMC-03		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_28
Execute Payments	09.04.16			To support the Invoicing process the Core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing errors in the following categories: • Advantageous discount lost • Interest paid, and • Improper payment made. For example, DL01, Discount Lost because invoice misplaced.	OFFM-NO-0106, Jan 06 PMC-17		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_29
Execute Payments	09.04.17			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query invoice status information. Parameters include: vendor number, vendor name (legal, Doing Business As (DBA) or division), TIN, DUNS number and vendor invoice number. List the selected invoices, their due dates, the dates that the following stages were reached and the number of days between each date: • Invoice received • Invoice suspended due to validation errors • Invoice held • Invoice returned to vendor • Invoice resubmitted by vendor • Invoice approved and warehoused • Invoice scheduled for payment (disbursement-in-transit) • Invoice paid.	OFFM-NO-0106, Jan 06 PME-01		Distribute Payment Monitor Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_30

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.18			To support the Disbursing process, the Core financial system must provide automated functionality to export Automated Clearing House (ACH) payment files in the following formats: • Corporate Trade Exchange (CTX) 820 file • CTX Flat File • Cash Concentration or Disbursement (CCD) • CCD Plus Addendum (CCD+) • Prearranged Payment and Deposit (PPD) • Prearranged Payment and Deposit Plus Addendum (PPD+).	OFFM-NO-0106, Jan 06 PMD-21		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_31
Execute Payments	09.04.19			To support the Disbursing process, the Core financial system must provide automated functionality to validate that employee ACH payments are generated only as PPD or PPD+ payments.	OFFM-NO-0106, Jan 06 PMD-25		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_32
Execute Payments	09.04.20			To support the Disbursing process, the Core financial system must provide automated functionality to validate that vendor ACH payments are generated only as CCD, CCD+ or CTX formats.	OFFM-NO-0106, Jan 06 PMD-26		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_33
Execute Payments	09.04.21			To support the Disbursing process, the Core financial system must provide automated functionality to prevent the creation of an EFT (Fedwire, ACH or CTX) payment that does not contain a RTN, bank account number and account type (checking or savings).	OFFM-NO-0106, Jan 06 PMD-24		Create Electronic Fund Transfer File	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_34
Execute Payments	09.04.22			To support the Disbursing process, the Core financial system must provide automated functionality to validate that EFT payment file data submitted to Treasury will pass the following edits: • Routing Transit Number (RTNs) exist in the Financial Organization Master File (FOMF) or other verified update file, for the financial institution. • RTNs pass the Modulus 10 check on the validity of the check digit. • RTNs for domestic banks are nine-digits, numeric-only, and not all zeroes • RTNs for foreign banks are eight-digits, alpha-numeric, and not all zeroes • Agency Location Codes (ALCs) are eight-digits and numeric only. • Taxpayer Identification Numbers are nine-digits, numeric-only, and not all zeroes.	OFFM-NO-0106, Jan 06 PMD-23		Create Electronic Fund Transfer File Verify Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_35

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.23			To support the Disbursing process, the Core financial system must provide automated functionality to validate that CTX vendor payments contain properly structured remittance information, as specified in the CTX payment file's remittance record format.	OFFM-NO-0106, Jan 06 PMD-28		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_36
Execute Payments	09.04.26			To support the Disbursing process, the Core financial system must provide automated functionality to generate one bulk check payment file regardless of payee type (employee or vendor).	OFFM-NO-0106, Jan 06 PMD-34		Distribute Payment Generate Disbursement Pro Forma Entries Process Intra-Governmental Payment and Collection	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_37
Execute Payments	09.04.27			To support the Disbursing process, the Core financial system must provide automated functionality to combine ECS and SPS payment files with multiple ALCs into single files for transmission to Treasury. Include summary totals (items and dollars) by ALC and TAFS and for the entire file for certification purposes.	OFFM-NO-0106, Jan 06 PMD-33		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_38
Execute Payments	09.04.28			To support the Disbursing process, the Core financial system must provide automated functionality to generate CTX payment files that meet the following specifications: • Reflect balanced transactions (sum of all remittance records equals the transaction total). • Include a valid settlement date (next business day or later). • Accommodate credit memos.	OFFM-NO-0106, Jan 06 PMD-27		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_39
Execute Payments	09.04.29			If a disbursing system uses the Treasury's Electronic Certification System (ECS), to support the Disbursing process, the Core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's ECS, containing up to the limit of 60 payments per schedule (for non-summary schedules) and 100 schedules for each ECS terminal per day.	OFFM-NO-0106, Jan 06 PMD-29		Distribute Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_40
Execute Payments	09.04.30			To support the Disbursing process, the Core financial system must provide automated functionality to validate that invoices selected for payment will not disburse a fund into a negative cash position. Notify the agency of invoices that fail this edit.	OFFM-NO-0106, Jan 06 PMD-16		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_41

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.31			To support the Disbursing process, the Core financial system must provide automated functionality to prevent agency offset of vendor payments based on agency-defined criteria such as accounting classification elements, vendor number, and vendor Central Contractor Registration (CCR) business type.	OFFM-NO-0106, Jan 06 PMD-54		Determine If Receivable Can Be Offset	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Execute_Payments_42
Execute Payments	09.04.32			To support the Disbursing process, the Core financial system must provide automated functionality to maintain a sequential numbering system for scheduling payments to be made by the disbursing office. Define different schedule number ranges for different payment types, such as travel schedules, transportation schedules, payroll schedules, vendor schedules, etc. Generate appropriate and unique schedule numbers for the payments scheduled for disbursement.	OFFM-NO-0106, Jan 06 PMD-12		Distribute Payment Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_43
Execute Payments	09.04.33			To support the Disbursing process, the Core financial system must provide automated functionality to generate the reversal of an entire payment schedule or a single payment within a payment schedule based on a single, online action. Generate disbursement-in-transit reversal entries, record the re-established accounts payable, and update related payment records.	OFFM-NO-0106, Jan 06 PMD-55		Distribute Payment Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_44
Execute Payments	09.04.35			To support the Disbursing process, the Core financial system must provide automated functionality to capture the TAFS associated with each payment in ECS, SPS and Bulk Vendor/Miscellaneous payment files.	OFFM-NO-0106, Jan 06 PMD-31		Distribute Payment Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_45
Execute Payments	09.04.37			To support the Disbursing process, the Core financial system must provide automated functionality to export National Automated Clearing House Association (NACHA) payment formats for Non-Treasury Disbursing Officers (DOs).	OFFM-NO-0106, Jan 06 PMD-22		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_46
Execute Payments	09.04.38			To support the Disbursing process, the Core financial system must provide automated functionality to distribute the payment of a single invoice to multiple bank accounts.	OFFM-NO-0106, Jan 06 PMD-19		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_47

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.39			To support the Disbursing process, the Core financial system must provide automated functionality to query preliminary payment schedule data. Identify a sample of invoices for certification based on agency-defined sampling criteria and the payment due date. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR Part 1315.	5 CFR Part 1315, May 09, 1315.9(b); OFFM-NO-0106, Jan 06 PMD-18		Distribute Payment Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_48
Execute Payments	09.04.40			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in TFM-6-8500, Cash Forecasting Requirements.	1 TFM Part 6, Ch 8500, Apr 96, Sec 8530 and 8535; OFFM-NO-0106, Jan 06 FBC-16		Distribute Payment Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_49
Execute Payments	09.04.41			If a disbursing system uses the Treasury's Secure Payment System (SPS), to support the Disbursing process, the Core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's SPS containing up to the limit of 60 payments per schedule (for non-summary schedules).	OFFM-NO-0106, Jan 06 PMD-30		Distribute Payment Monitor Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_50
Execute Payments	09.04.42			To support the Disbursing process, the Core financial system must provide automated functionality to notify vendors of payments that have been offset by credit memos. Specify the invoice number, invoice amount, offset amount, payment amount and payment date.	OFFM-NO-0106, Jan 06 PMD-53		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_51
Execute Payments	09.04.43			To support the Disbursing process, the Core financial system must provide automated functionality to capture payment terms on obligations that are different than those specified on the associated vendor record.	OFFM-NO-0106, Jan 06 PMD-03		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_52
Execute Payments	09.04.44			To support the Disbursing process, the Core financial system must provide automated functionality to define the default for recording late payment interest, i.e., to the same accounting classification as the original payment or to another specified accounting classification in the same fund as the original payment.	OFFM-NO-0106, Jan 06 PMD-11		Apply Collection Calculate Interest Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_53

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.45			To support the Disbursing process, the Core financial system must provide automated functionality to select and process warehoused invoices for manual payment.	OFFM-NO-0106, Jan 06 PMD-17		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_54
Execute Payments	09.04.46			To support the Disbursing process, the Core financial system must provide automated functionality to query disbursement data. Parameters include accounting period range, disbursement type(s) to be included. Provide an option to exclude credit card transactions. Result is the total number of payments made on time by disbursement type. Query returns total number of on-time and late payments made based on due date.	OFFM-NO-0106, Jan 06 PMD-38		Apply Collection Calculate Interest Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_55
Execute Payments	09.04.47			To support the Disbursing process, the Core financial system must provide automated functionality to capture the following additional information for Intra-governmental Payment and Collection (IPAC) transactions: • Sender/originator TAS • Sender ALC • Sender Standard General Ledger (SGL) account • Sender BETC • Sender DO symbol • Sender DUNS number • Sender DUNS+4 number • Customer/receiver TAS • Customer ALC • Customer SGL account • Customer DUNS number • Customer DUNS+4 number • Customer BETC • Customer Department Code.	OFFM-NO-0106, Jan 06 PMD-45		Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_56
Execute Payments	09.04.48			To support the Disbursing process, the Core financial system must provide automated functionality to capture the following additional information with IPAC reclassifications:|• Original DO symbol|• Voucher number.	OFFM-NO-0106, Jan 06 PMD-46		Monitor Contract or Order Performance		Execute_Payments_57
Execute Payments	09.04.49			To support the Disbursing process, the Core financial system must provide automated functionality to capture SGL comments with IPAC disbursement and collection transactions.	OFFM-NO-0106, Jan 06 PMD-47		Collect Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Procure-to-Pay Prospect-to-Order Service-to-Satisfaction	Execute_Payments_58

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.50			To support the Disbursing process, the Core financial system must provide automated functionality to export a bulk file in the currently required format for uploading the following interagency transactions to IPAC: • Payment • Collection • Adjustment • Zero dollar • SGL posting.	OFFM-NO-0106, Jan 06 PMD-48		Apply Collection Calculate Interest Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_59
Execute Payments	09.04.51			To support the Disbursing process, the Core financial system must provide automated functionality to record vendor credit memoranda as accounts receivable or negative accounts payable.	OFFM-NO-0106, Jan 06 PMD-50		Disburse Manage Liabilities Manage Supply Chain Entitlement Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_60
Execute Payments	09.04.52			To support the Disbursing process, the Core financial system must provide automated functionality to, for payments that reference obligations in cancelled funds, the system must bring forward accounting and non-financial information from the original obligation document to an invoice in the current year.	OFFM-NO-0106, Jan 06 PMD-56		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_61
Execute Payments	09.04.53	Y		To add value to the Disbursing process, the Core financial system should provide automated functionality to calculate payments to foreign vendors based on current exchange rates.	OFFM-NO-0106, Jan 06 PMD-57		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_62

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.54	Y		To add value to the Disbursing process, the Core financial system should provide automated functionality to generate foreign payment file formats, including International Direct Deposit (IDD).	OFFM-NO-0106, Jan 06 PMD-58		Create Electronic Fund Transfer File Validate Ready to Pay File Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_63
Execute Payments	09.04.55			To support the payment process, the agency's single integrated financial management system must access the contractor's nine digit, numeric TIN and DUNS identification.	JFMIP SR-02-02, Jun 02, Pg 35		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Execute_Payments_64
Execute Payments	09.04.56			To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from Electronic Fund Transfer (EFT).	JFMIP SR-02-02, Jun 02, Pg 35		Monitor Contract or Order Performance		Execute_Payments_65
Execute Payments	09.04.57			To support the payment process, the agency's single integrated financial management system must provide access to the following information related to an EFT payment • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); Blanket Purchase Agreement (BPA) number and all associated BPA call numbers (including modification number, if any); name and remittance address; • signature, title, and telephone number of the contractor official authorized to provide EFT information; • name, address, and nine-digit routing and transit number (RTN) of the contractor's financial agent; • contractor's account number and type of account (checking, savings, or lockbox); • the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent; and • the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.	JFMIP SR-02-02, Jun 02, Pg 35		Create Electronic Fund Transfer File Validate Ready to Pay File Information	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_66

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.58			To support the payment process, the agency's single integrated financial management system must access the following information related to the contract: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any) • award date; • obligating document number (if different from contract number); • contractor name and address, including any previous company name(s) used for the particular contract; • contract administration office; • payment office; • product or service description; • unit of measure; • unit price; • extended price; • quantity; • payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.); • payment type (e.g., advance pay, progress pay, or partial pay); • accounting information; • names of government-designated receiving, certifying, and acceptance officials; • variance amount or percentage allowed; and	JFMIP SR-02-02, Jun 02, Pg 35-36		Monitor Contract or Order Performance		Execute_Payments_67
Execute Payments	09.04.59			To support the payment process, the agency's single integrated financial management system must provide access to a protest decision that resulted in the award of costs.	JFMIP SR-02-02, Jun 02, Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_68
Execute Payments	09.04.60			To support the payment process, the agency's single integrated financial management system must access the specified duration of land rights acquired.	JFMIP SR-02-02, Jun 02, Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_69
Execute Payments	09.04.61			To support the payment process, the agency's single integrated financial management system must access any restrictions on the use or convertibility of general property, plant and equipment (PP&E) acquired, e.g., land donated to an agency for its use with the provision that if the agency ceases operations at that location, the land would revert back to the donor.	JFMIP SR-02-02, Jun 02, Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_70
Execute Payments	09.04.62			To support the payment process, the agency's single integrated financial management system must provide access to the following required information associated with the payment for PP&E acquired under lease • lease agreement and terms; • amount of lease; and • discount rate (if a lease).	JFMIP SR-02-02, Jun 02, Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_71

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.63			To support the payment process, the agency's single integrated financial management system must access the costs and asset identifier(s) associated with the cleanup of PP&E.	JFMIP SR-02-02, Jun 02, Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_72
Execute Payments	09.04.64			To support the payment process, the agency's single integrated financial management system must access the asset identifier and/or project/program code and asset category (e.g., national defense assets, multi-use heritage assets, and investments in non-Federal property) associated with the payment.	JFMIP SR-02-02, Jun 02, Pg 36		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_73
Execute Payments	09.04.65			To support the payment process, the agency's single integrated financial management system must access the following information associated with acquisitions related to software development • total acquisition costs by line item description of phase (e.g., completion of conceptual formulation, design, and testing); • transaction purpose (e.g., acquisition, data conversion, or repair); • asset identifier or associated project/program; and • elements of products and services acquired, e.g., training, licenses, and manuals.	JFMIP SR-02-02, Jun 02, Pg 37		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_74
Execute Payments	09.04.66			To support the payment process, the agency's single integrated financial management system must access assignment of claim information, as in the case of a bankruptcy or court ordered restructuring, to ensure payment is made in accordance with the assignment.	JFMIP SR-02-02, Jun 02, Pg 37		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_75
Execute Payments	09.04.67			To support the payment process, the agency's single integrated financial management system must access the contract terms regarding delivery or constructive delivery.	JFMIP SR-02-02, Jun 02, Pg 37		Monitor Contract or Order Performance		Execute_Payments_76
Execute Payments	09.04.68			To support the payment process, the agency's single integrated financial management system must access the advance/prepayment terms associated with a contract financing agreement.	JFMIP SR-02-02, Jun 02, Pg 37		Monitor Contract or Order Performance		Execute_Payments_77
Execute Payments	09.04.69			To support the payment process, the agency's single integrated financial management system must provide access to the bill, invoice, or written request for payment.	JFMIP SR-02-02, Jun 02, Pg 37		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_78

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.70			To support the payment process, the agency's single integrated financial management system must access the following proper invoice information • name and address of contractor; • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • description of products or services for each item; • quantity for each item; • unit of measure for each item; • unit price for each item; • extended price for each item; • total invoice amount; • shipping terms; • payment terms; • name and address of contractor official to whom payment is to be sent; • name, title, phone number, and mailing address of person to notify if invoice is defective; • invoice date; • invoice receipt date; • proper invoice date; • proper invoice receipt date; • transportation costs; • prompt payment terms; • vendor invoice number; and • proper invoice acceptance date	JFMIP SR-02-02, Jun 02, Pg 37-38		Monitor Contract or Order Performance		Execute_Payments_79
Execute Payments	09.04.71			To support the payment process, the agency's single integrated financial management system must provide an indicator to mark whether an invoice has been paid (including Treasury schedule and trace number).	JFMIP SR-02-02, Jun 02, Pg 38		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_80
Execute Payments	09.04.72			To support the payment process, the agency's single integrated financial management system must access the estimated cost of work completed by a contractor for facilities or equipment constructed or manufactured by contractors in accordance with contract specifications.	JFMIP SR-02-02, Jun 02, Pg 38		Monitor Contract or Order Performance		Execute_Payments_81
Execute Payments	09.04.73			To support the payment process, the agency's single integrated financial management system must access the following information from the receiving report • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • description of products delivered or services performed; • quantity of items delivered; • unit of measure; • date products delivered, or dates from/to services performed; • date products received; and • signature, printed name, phone number, and mailing address of receiving official.	JFMIP SR-02-02, Jun 02, Pg 38-39		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_82

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.74			To support the payment process, the agency's single integrated financial management system must access the following acceptance information • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • product or service description; • unit of measure; • delivery/performance schedule; • quantities accepted; • quantity rejected; • date rejected (returned); • date products delivered or dates from/to services performed; • receipt date; • acceptance of products and services date; • progress payment approval date; • signature (or electronic alternative) of acceptance official; • name, title, phone number, and mailing address of acceptance official; and • interest calculation date in accordance with Title 5, Part 1315 of the Code of Federal Regulations (CFR).	JFMIP SR-02-02, Jun 02, Pg 39; |5 CFR Part 1315, May 09, 1315.10		Monitor Contract or Order Performance		Execute_Payments_83
Execute Payments	09.04.75			To support the payment process, the agency's single integrated financial management system must access the following information associated with final acceptance at closeout relative to final payment • date of acceptance; • evidence of performance (e.g., receiving report approved by designated official); and • receipt of products and services.	JFMIP SR-02-02, Jun 02, Pg 39		Monitor Contract or Order Performance		Execute_Payments_84
Execute Payments	09.04.76			To support the payment process, the agency's single integrated financial management system must provide notification that receipt and acceptance of products/services has occurred, title has passed, terms of the contract have been met, or progress under the contract has been made for a contract financing payment.	JFMIP SR-02-02, Jun 02, Pg 39-40		Monitor Contract or Order Performance		Execute_Payments_85
Execute Payments	09.04.77			To support the payment process, the agency's single integrated financial management system must access the acquisition cost of each item and the proper accounting classification.	JFMIP SR-02-02, Jun 02, Pg 40		Monitor Contract or Order Performance		Execute_Payments_86
Execute Payments	09.04.78			To support the payment process, the agency's single integrated financial management system must provide evidence of performance indicator if payment was made prior to performance in accordance with the fast or advance payment clause.	JFMIP SR-02-02, Jun 02, Pg 40		Disburse Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_87
Execute Payments	09.04.79			To support the payment process, the agency's single integrated financial management system must provide access to information on the history of contractor deficiencies to determine if fast pay abuse exists.	JFMIP SR-02-02, Jun 02, Pg 40		Monitor Contract or Order Performance		Execute_Payments_88

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.80			To support the payment process, the agency's single integrated financial management system must access the contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number,|if any); BPA number and all associated BPA call numbers (including modification number, if any); • contractor invoice number; • total invoice amount; and • name and address of contractor official to whom payment is to be sent.	JFMIP SR-02-02, Jun 02, Pg 40		Monitor Contract or Order Performance		Execute_Payments_89
Execute Payments	09.04.81			To support the payment process, the agency's single integrated financial management system must access the name, signature, and phone number of financial approving and certifying officers for a voucher.	JFMIP SR-02-02, Jun 02, Pg 40		Monitor Contract or Order Performance Obtain Payee's Signature	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_90
Execute Payments	09.04.82			To support the payment process, the agency's single integrated financial management system must access the appropriation or fund symbol for each voucher.	JFMIP SR-02-02, Jun 02, Pg 40		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_91
Execute Payments	09.04.83			To support the payment process, the agency's single integrated financial management system must provide partial payment indicator.	JFMIP SR-02-02, Jun 02, Pg 40		Maintain Accounts Receivable Balances Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_92

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.84			To support the payment process, the agency's single integrated financial management system must provide the ability to recognize, for an invoice, that supplies or services have been received and accepted.	JFMIP SR-02-02, Jun 02, Pg 40		Finalize Acceptance for Other Goods and Services Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_93
Execute Payments	09.04.85			To support the payment process, the agency's single integrated financial management system must provide the ability to make payment without an invoice based on the contract schedule of payment.	JFMIP SR-02-02, Jun 02, Pg 40		Distribute Payment Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_94
Execute Payments	09.04.86			To support the payment process, the agency's single integrated financial management system must access the following information associated with the payment of an asset • asset identifier code(s); • total asset or improvement costs, broken out by land or structures/buildings (if possible and significant); • category of PP&E (e.g., heritage assets, multi-use assets, general PP&E, stewardship); • quantity.	JFMIP SR-02-02, Jun 02, Pg 40-41		Perform Collection and Disbursement		Execute_Payments_95
Execute Payments	09.04.87			To support the payment process, the agency's single integrated financial management system must provide the capability to flag payments for accelerated/special processing.	JFMIP SR-02-02, Jun 02, Pg 41		Monitor Payment Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_96
Execute Payments	09.04.88			To support the payment process, the agency's single integrated financial management system must identify project(s) associated with a payment.	JFMIP SR-02-02, Jun 02, Pg 41		Monitor Contract or Order Performance		Execute_Payments_97
Execute Payments	09.04.89			To support the payment process, the agency's single integrated financial management system must match receipt, acceptance and payment to funding source(s) in accordance with contract.	JFMIP SR-02-02, Jun 02, Pg 41		Monitor Contract or Order Performance		Execute_Payments_98

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.90			To support the payment process, the agency's single integrated financial management system must provide the total amount paid and the amount of funds remaining for each contract, delivery order, task order, and BPA call.	JFMIP SR-02-02, Jun 02, Pg 41		Manage Execution Fund Account Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_99
Execute Payments	09.04.91			To support the payment process, the agency's single integrated financial management system must verify the contracting officer's approval, including amount and accounting information, for a performance-based payment	JFMIP SR-02-02, Jun 02, Pg 41		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_100
Execute Payments	09.04.92			To support the payment process, the agency's single integrated financial management system must permit progress payments in the amount approved by the contracting officer.	JFMIP SR-02-02, Jun 02, Pg 41		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_101
Execute Payments	09.04.93			To support the payment process, the agency's single integrated financial management system must permit payment without evidence of performance (for contract financing, including advance payments and commercial contract financing).	JFMIP SR-02-02, Jun 02, Pg 41		Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_102

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.94			To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the payment is for a commercial purchase card issuer.	JFMIP SR-02-02, Jun 02, Pg 41		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_103
Execute Payments	09.04.95			To support the payment process, the agency's single integrated financial management system must permit payment to commercial purchase card issuers prior to evidence of receipt or performance.	JFMIP SR-02-02, Jun 02, Pg 41		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_104
Execute Payments	09.04.96			To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the associated contract has a fast payment clause. If yes, the contractor's invoice triggers payment.	JFMIP SR-02-02, Jun 02, Pg 41		Monitor Contract or Order Performance Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_105
Execute Payments	09.04.97			To support the payment process, the agency's single integrated financial management system must access the following information for Intragovernmental payment and collection (IPAC) transactions • ALC contact; • contact telephone number; • contact email address; • originating ALC; • customer ALC; • amount; • obligating document number; • PO number; • invoice number; • pay flag; • quantity; • unit price; • unit of issue; • sender Treasury account symbol (e.g., appropriation); and • receiver department code.	JFMIP SR-02-02, Jun 02, Pg 41-42		Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_106

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.98			To support the payment process, the agency's single integrated financial management system must Access the following information for IPAC adjustment transactions • ALC contact; • contact telephone number; • contact email address; • originating ALC; • customer ALC; • amount; • original IPAC document reference number; • original date accomplished; and • original accounting date.	JFMIP SR-02-02, Jun 02, Pg 42		Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_107
Execute Payments	09.04.99			To support the payment process, the agency's single integrated financial management system must access the following information for IPAC zero-dollar transactions • ALC contact; • contact telephone number; • contact email address; • originating ALC; and • customer ALC.	JFMIP SR-02-02, Jun 02, Pg 42		Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_108
Execute Payments	09.04.100			To support the payment process, the agency's single integrated financial management system must provide access to the following information for purchase card payments: • card number; • accounting data associated with card number; • FY; • appropriation/Treasury fund symbol; • organization code; • cost center; • object class; • project code; • program code; and • individual name/office name of cardholder.	JFMIP SR-02-02, Jun 02, Pg 42-43		Establish Customer Information Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Execute_Payments_7
Execute Payments	09.04.101			To support the payment process, the agency's single integrated financial management system must support the following pre-audit verifications • contract number is valid, and payee name is correct; • required administrative authorizations for the procurement and approvals for payment were obtained (names, titles, and phone numbers); • Taxpayer Identification Number (TIN) or payee ID number provided; • payment is not a duplicate payment; • delivered items or services are in accordance with the contract (quantities, prices, and amounts); • payment amount is in accordance with the contract (including any adjustments); • payment tracking control number, i.e., the number that links the invoice to the government payment; • description of items and services, quantity, and price on the invoice match the same elements in the contract to ensure that the correct contract/order number has been cited by the vendor, the correct obligation charged, and only contracted items/services and quantities are paid for; • cost effective discounts have been taken; • all applicable deductions were made and credited to the proper acco	JFMIP SR-02-02, Jun 02, Pg 43-44		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Execute_Payments_8

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.102			To support the payment process, the agency's single integrated financial management system must verify that the appropriate government officials have signed the appropriate form authorizing payment.	JFMIP SR-02-02, Jun 02, Pg 44		Obtain Payee's Signature	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_9
Execute Payments	09.04.103			To support the payment process, the agency's single integrated financial management system must verify funds availability before making payment.	JFMIP SR-02-02, Jun 02, Pg 44		Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Execute_Payments_10
Execute Payments	09.04.104			To support the payment process, the agency's single integrated financial management system must verify that electronic payments are within the maximum amount specified in the Treasury Financial Manual (TFM).	JFMIP SR-02-02, Jun 02, Pg 44		Distribute Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_11
Execute Payments	09.04.105	Y		To support the payment process, the agency's single integrated financial management system should capture vendor information required when registering with the CCR and track activity by CCR identifier (will become mandatory upon issuance of government wide implementing standard requirements).	JFMIP SR-02-02, Jun 02, Pg 44		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_12
Execute Payments	09.04.106	Y		To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is registered through the CCR (will become mandatory upon issuance of government wide implementing standard requirements).	JFMIP SR-02-02, Jun 02, Pg 44		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_13

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.107	Y		To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is exempt from registering through the CCR (will become mandatory upon issuance of government wide implementing standard requirements).	JFMIP SR-02-02, Jun 02, Pg 44		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Execute_Payments_14
Execute Payments	09.04.108	Y		To support the payment process, the agency's single integrated financial management system should provide the ability to produce aged accounts payable information.	JFMIP SR-02-02, Jun 02, Pg 44		Maintain Accounts Payable Balance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_15
Execute Payments	09.04.109	Y		To support the payment process, the agency's single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements.	JFMIP SR-02-02, Jun 02, Pg 44		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Execute_Payments_16
Execute Payments	09.04.110	Y		To support the payment process, the agency's single integrated financial management system should access the following optional data elements of the contract • line item number; and • estimated completion date.	JFMIP SR-02-02, Jun 02, Pg 44		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_17
Execute Payments	09.04.111	Y		To support the payment process, the agency's single integrated financial management system should access the contract payment method (e.g., payment to be made by purchase card or other non-invoice means, or payment to be made by invoice) which triggers a rejection of any invoice, if the payment method specified by the invoice differs from that allowed for in the contract.	JFMIP SR-02-02, Jun 02, Pg 44		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_18

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.112	Y		To support the payment process, the agency's single integrated financial management system should access the names of individual(s) who must approve the invoice before payment can be made.	JFMIP SR-02-02, Jun 02, Pg 45		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_19
Execute Payments	09.04.113	Y		To support the payment process, the agency's single integrated financial management system should allow contracting staff to determine whether a contractor is a first-time contractor or abuser of fast pay (so that contracting can determine whether or not to include a fast pay clause).	JFMIP SR-02-02, Jun 02, Pg 45		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_20
Execute Payments	09.04.114	Y		To support the payment process, the agency's single integrated financial management system should enable electronic receiving report processing, submission of invoices, approval and signatures, and notification alerts for pending actions.	JFMIP SR-02-02, Jun 02, Pg 45		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_21
Execute Payments	09.04.115	Y		To support the payment process, the agency's single integrated financial management system should provide the ability to compare the electronic invoice data elements (contract/order number, description of items or services, quantity, and price) to the contract data and advise of "match" or "no match."	JFMIP SR-02-02, Jun 02, Pg 45		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_22
Execute Payments	09.04.116	Y		To support the payment process, the agency's single integrated financial management system should provide the ability to "forward" or make available the invoice data to others outside the finance office (receiving and accepting personnel, contracting office personnel) for receipt and acceptance sign-offs on-line.	JFMIP SR-02-02, Jun 02, Pg 45		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_23

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Execute Payments	09.04.117	Y		To support the payment process, the agency's single integrated financial management system should record or recognize if invoiced quantities exceed, match or are less than contract quantities, and keep track of quantities yet to be invoiced/received.	JFMIP SR-02-02, Jun 02, Pg 45		Manage Supply Chain Entitlement Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Execute_Payments_24
Execute Payments	09.04.119			All components of an agency's integrated financial management system must provide complete, accurate, and prompt payment of payment requests.	JFMIP SR-02-02, Jun 02 Pg 59				
Execute Payments	09.04.120			To support the payment process, the system must be capable of pre-audit verification of required ACO approval before payment for the following invoices and vouchers: 1. Completion vouchers under cost-plus fixed-fee or other cost-reimbursement contracts. 2. Vouchers and invoices for termination costs under supplemental agreements unless the termination modification specifies the costs to be paid. 3. Completion vouchers under T&M and LH contracts. 4. Invoices for progress payments under fixed-price type contracts. 5. Vouchers and invoices where the contract requires approval by the ACO before payment. 6. Invoices for the release of "withhold" amounts previously instituted by the ACO. 7. Any payment request where a disbursing officer requires an ACO signature.		DoDFMR Vol. 10, May 08, Ch 8,080404.E	Schedule Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	#N/A
Confirm and Follow-up on Payments	09.05.03			To support the Payment Confirmation process, the Core financial system must provide automated functionality to update payments with paid schedule number, confirmed date, and check number or trace number upon receipt of confirmation data from the Government Online Accounting Link System (GOALS) II Information Access System (IAS) Regional Financial Center (RFC) Agency Link.	OFFM-NO-0106, Jan 06 FBB-03		Monitor Contract or Order Performance		Confirm_And_Followup_On_Payments_1

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.04			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to maintain a history of the following information for each payment made: • Accounting classification information • Agency Locator Code (ALC) • Treasury Account Symbol (TAS) / Business Event Type Code (BETC) • Referenced obligation document number(s) • Source document number(s) (reimbursable agreement number, Blanket Purchase Agreement (BPA) and associated BPA call number, Contract and associated delivery/task order number, and grant number) • Total invoice amount • Payment voucher document number • Vendor invoice number • Vendor information (number, name, address, Taxpayer Identification Number (TIN), and Data Universal Numbering System (DUNS)+4 number for Central Contractor Registration (CCR) vendors) • Payment address or bank account number and routing number • Payment method (e.g., check, Electronic Fund Transfer (EFT)) • Payment amount • Interest paid • Discount taken • Internal offset made • Date due • Date paid.	OFFM-NO-0106, Jan 06 PME-02		Collect Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service-to-Satisfaction	Confirm_And_Followup_On_Payments_2
Confirm and Follow-up on Payments	**09.05.08**		**D**	**This requirement has been deleted (duplicate of 02.01.03) -** To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 224 Report. Parameter is the accounting period. Result is the FMS 224, Statement of Transactions, for non-GWA reporting ALC's. Generate the report in both hard copy and electronic formats required by the Department of the Treasury.	OFFM-NO-0106, Jan 06 FBC-10		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_4
Confirm and Follow-up on Payments	09.05.12			To support the Payment Confirmation process, the Core financial system must provide automated functionality to liquidate individual disbursement-in-transit transactions and record confirmed disbursements upon receipt of payment confirmation from the Government Online Accounting Link System (GOALS) II Information Access System (IAS) Regional Financial Center (RFC) Agency Link.	OFFM-NO-0106, Jan 06 FBB-02		Generate Disbursement In-Transit Pro Forma Entries Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Confirm_And_Followup_On_Payments_7

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.13			To support the Disbursing process, the Core financial system must provide automated functionality to record transactions to reflect disbursement activity initiated by other agencies and recorded in Intra-governmental Payment and Collection (IPAC).	OFFM-NO-0106, Jan 06 PMD-49		Capture Pro Forma Entries Manage Supply Chain Entitlement Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Confirm_And_Followup_On_Payments_8
Confirm and Follow-up on Payments	09.05.14			To support the Payment Confirmation process, the Core financial system must provide automated functionality to assign check numbers to individual payment records when a payment schedule has multiple check ranges or a break in check numbers.	OFFM-NO-0106, Jan 06 FBB-06		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_9
Confirm and Follow-up on Payments	09.05.15			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate IRS Forms 1099-MISC, 1099-INT and 1099-G in accordance with IRS regulations and in current IRS acceptable format, including hard copy and electronic form (i.e., bulk file). For example, produce an IRS Form 1099-MISC for payments of $600 or more to a sole proprietor for services rendered.	OFFM-NO-0106, Jan 06 PME-06		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_10
Confirm and Follow-up on Payments	09.05.16			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import the Agency Confirmation Report (ACR) support listing from the GOALS II/IAS RFC Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury.	OFFM-NO-0106, Jan 06 FBC-01		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_11
Confirm and Follow-up on Payments	09.05.17			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture the TAS/BETC on all transactions that impact the FBWT and are reported through the Government wide Accounting (GWA) system.	OFFM-NO-0106, Jan 06 FBA-09		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_12
Confirm and Follow-up on Payments	09.05.18			To support the Payment Confirmation process, the Core financial system must provide automated functionality to import payment confirmation data from the GOALS II/IAS RFC Agency Link.	OFFM-NO-0106, Jan 06 FBB-01		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_13
Confirm and Follow-up on Payments	09.05.19	Y		To add value to the Payment Follow-Up process, the Core financial system should provide automated functionality to generate e-mail notification to employees of travel payments made by disbursing offices.	OFFM-NO-0106, Jan 06 PME-10		Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_14

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.20			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate the Unmatched Invoice Document Lines Report. Result is a list of selected invoice document numbers with document lines not matched to obligations, receipts, and/or acceptance, as required by the matching terms of the obligation (2, 3 or 4-way matching). Report the following information for each invoice document listed: • Vendor number and name • Invoice number • Invoice date • Invoice receipt date • Invoice amount • Referenced obligation number • Document number • Document line number(s) • Document line amount(s) • Document line accounting classification • Unmatched document(s) (obligation, receipt and/or acceptance) • Age, in days, that invoice document line has been unmatched. Sorting options include document number, vendor number, vendor name, accounting classification and unmatched age.	OFFM-NO-0106, Jan 06 PME-04		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Confirm_And_Followup_On_Payments_15
Confirm and Follow-up on Payments	09.05.23			To support the Payment Confirmation process, the Core financial system must provide automated functionality to assign check numbers to individual payments, based upon the payment schedule's check range received from the GOALS II IAS RFC Agency Link.	OFFM-NO-0106, Jan 06 FBB-04		Process Collection Voucher and Deposit		Confirm_And_Followup_On_Payments_16
Confirm and Follow-up on Payments	09.05.24			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the ACR support listing with amounts recorded in the agency's general ledger by schedule number and accounting period. The accounting period is the fiscal month and year used for financial reporting purposes.	OFFM-NO-0106, Jan 06 FBC-02		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Confirm_And_Followup_On_Payments_17
Confirm and Follow-up on Payments	09.05.25			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL/ACR Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: • Items on the ACR listing and not in the agency's general ledger • Items on the ACR listing for a different amount than in the agency's general ledger • Items in the agency's general ledger and not on the ACR listing.	OFFM-NO-0106, Jan 06 FBC-03		Process Contract Clauses	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_18
Confirm and Follow-up on Payments	09.05.27			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import IPAC support listing from the GOALS II/IAS to facilitate reconciliation of agency recorded IPAC transactions with Treasury.	OFFM-NO-0106, Jan 06 FBC-04		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_20
Confirm and Follow-up on Payments	09.05.29			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare IPAC transactions on the IPAC support listing with IPAC transactions recorded in the agency's general ledger.	OFFM-NO-0106, Jan 06 FBC-05		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Confirm_And_Followup_On_Payments_22

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.30			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the General Ledger (GL)/IPAC Discrepancy Report. Parameter is the accounting period. Result is report including document reference number (from IPAC Support Listing), dollar amount, and audit date or transaction date of: • Items on the IPAC support listing and not in the agency's general ledger • Items on the IPAC support listing for a different amount than in the agency's general ledger • Items in the agency's general ledger and not on the IPAC support listing.	OFFM-NO-0106, Jan 06 FBC-06		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_23
Confirm and Follow-up on Payments	09.05.31			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query payment data. Parameter is accounting period range. Result is number of payments and percent of total by payment method (EFT vs. check).	OFFM-NO-0106, Jan 06 PME-03		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_24
Confirm and Follow-up on Payments	09.05.32			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to generate a report of payment vouchers past their due date, as of current system date. List the selected payment vouchers with the following information: • Payment voucher number • Referenced obligation number • Vendor invoice number • Vendor number and name • Invoice date • Invoice amount • Invoice due date • Number of days late. Sort options include number of days late and vendor number.	OFFM-NO-0106, Jan 06 PME-05		Capture Collection Information Research Debit Voucher Information		Confirm_And_Followup_On_Payments_25
Confirm and Follow-up on Payments	09.05.33			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query IRS 1099-MISC information. Parameters include calendar year, vendor name (legal or Doing Business As (DBA)), TIN and DUNS+4 number. Result is details supporting IRS 1099-MISC reporting.	OFFM-NO-0106, Jan 06 PME-08		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_26

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Confirm and Follow-up on Payments	09.05.34			To support the Payment Follow-Up process, the Core financial system must provide automated functionality to query payments data. Identify a sample of payments for review based on agency-defined sampling criteria and the date(s) of payment. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR Part 1315.	5 CFR Part 1315, May 09, 1315.9; OFFM-NO-0106, Jan 06 PME-09		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Confirm_And_Followup_On_Payments_27
Confirm and Follow-up on Payments	09.05.35			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain GWA Reporter Categories.	OFFM-NO-0106, Jan 06 FBA-05		Manage Execution with Treasury		Confirm_And_Followup_On_Payments_28
Confirm and Follow-up on Payments	09.05.36			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define the GWA Reporter Category for GWA reporter ALCs as • IPAC Only • CA$HLINK II Only • Treasury Disbursing Office (TDO) Payments Only • IPAC and CA$HLINK II • IPAC and TDO Payments • TDO Payments and CA$HLINK II, or • IPAC, CA$HLINK II and TDO Payments.	OFFM-NO-0106, Jan 06 FBA-06		Capture Collection Information		Confirm_And_Followup_On_Payments_29
Confirm and Follow-up on Payments	09.05.37			If the disbursing system uses check numbers assigned by the Treasury Department, to support the Payment Confirmation process, the Core financial system must provide automated functionality to correct system-assigned check numbers on payment records that do not match the actual check number assigned by Treasury.	OFFM-NO-0106, Jan 06 FBB-05		Capture Collection Information Process Collection Voucher and Deposit		Confirm_And_Followup_On_Payments_30
Reporting	09.06.16			To support the closeout process, the agency's single integrated financial management system must provide a receiving report containing a final indicator, with acceptance acknowledged by a designated agency official including: • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); • date of receipt; • date of acceptance; and • final acceptance indicator.	JFMIP SR-02-02, Jun 02, Pg 48		Monitor Contract or Order Performance		Accounts_Payable_Reporting_13
Reporting	09.06.17			To support the closeout process, the agency's single integrated financial management system must access or provide evidence that the contractor's final invoice has been submitted.	JFMIP SR-02-02, Jun 02, Pg 49		Monitor Contract or Order Performance Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Reporting_14

ACCOUNTS PAYABLE (PAYMENT MANAGEMENT) REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	09.06.18			To support the closeout process, the agency's single integrated financial management system must provide evidence that a final invoice payment has taken place with the following: • final payment indicator (including any resolution of contract withholds); • invoice number; and • total amount paid.	JFMIP SR-02-02, Jun 02, Pg 49		Monitor Contract or Order Performance Monitor Payment	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Accounts_Payable_Reporting_15
Reporting	09.06.19			To support the closeout process, the agency's single integrated financial management system must, where excess funds have been identified, provide the document number under which the funds were obligated, the amount of the de-obligation, and the date of the de-obligation.	JFMIP SR-02-02, Jun 02, Pg 49		Manage Execution Fund Account Monitor Contract or Order Performance	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Reporting_16
Reporting	09.06.20	Y		To support the closeout process, the agency's single integrated financial management system should provide an accounting document number.	JFMIP SR-02-02, Jun 02, Pg 49		Execute Contract Closeout	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Accounts_Payable_Reporting_17
Reporting	09.06.21	Y		To support the closeout process, the agency's single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	JFMIP SR-02-02, Jun 02, Pg 49		Manage Execution Fund Account Manage Sales and Procurement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Accounts_Payable_Reporting_18

ACRONYMS

ACH Automated Clearing House
ACO Approving Certifying Officer
ACR Agency Confirmation Report
ALC Agency Locator Code

BETC Business Event Type Code
BPA Blanket Purchase Agreement

CCD Cash Concentration or Disbursement
CCD+ CCD Plus Addendum
CCR Central Contractor Registration
CFR Code of Federal Regulations
CTX Corporate Trade Exchange

DBA Doing Business As
DFARS Defense Federal Acquisition Regulation Supplement
DFAS Defense Finance and Accounting Service
DO Disbursing Officer
DoD Department of Defense
DoDFMR DoD Financial Management Regulation
DSSN Disbursing Station Symbol Number
DT/DV Deposit Ticket/Deposit Voucher
DUNS Data Universal Numbering System

ECS Electronic Certification System

FACTS Federal Agencies' Centralized Trial-Balance System
FBWT Fund Balance with Treasury
FFMIA Federal Financial Management Improvement Act
FMS Financial Report System
FOMF Financial Organization Master File

GFRS Government-wide Financial Reporting System
GL General Ledger
GOALS Government Online Accounting Link System
GWA Governm ent-Wide Accounting

IAS	Information Access System
IDD	International Direct Deposit
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
LH Labor	Hours
NACHA	National Automated Clearing House Association
NAICS	North American Industry Classification System
PO Purchase	Order
PP&E	Property, Plant, and Equipment
PPD	Prearranged Payment and Deposit
PPD+	Prearranged Payment and Deposit Plus Addendum
RFC	Regional Financial Center
RTN	Routing Transit Number
SGL	Standard General Ledger
SFFAS	Statement of Federal Financial Accounting Standards
SP Secure	Payment
SPS	Secure Payment System
T&M	Time and Material
TAS	Treasury Account Symbol
TAS/TAFS	Treasury Account Symbol/Treasury Appropriation Fund Symbol
TDO	Treasury Disbursing Office
TFM	Treasury Financial Manual
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act of 2005
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 10, Travel

February 4, 2010

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 10, Travel

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DFAS as well as "feeder" systems owned by the military components and DoD agencies.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Manual as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Manual is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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TRAVEL INTRODUCTION

The General Services Administration (GSA) and the Office of Personnel Management (OPM) establish travel policies, rules, and regulations for the Federal agencies. The Joint Federal Travel Regulation (JFTR) directly implements travel and transportation entitlements authorized by law for members of the Uniformed Services. The Joint Travel Regulation (JTR) prescribes travel and transportation allowances authorized for DoD civilian employees. The Department of Defense's travel policy and procedures are contained in volume 9 of the DoD 7000.14-R. The Joint Financial Management Improvement Program (JFMIP) has established specific requirements for agencies' systems that process, control, and report on employees' travel. This Volume provides the requisite travel pay related entitlement functional requirements to support the development of finance and accounting systems or modules not travel systems.

TRAVEL REQUIREMENTS

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 01 - General Requirements				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.01.01, 10.01.05, 10.01.06, 10.01.07, 10.01.08				
10.01.02			The travel system must incorporate the preparation and approval of travel and transportation authorizing documents, including fund certification; preparation and authorization of emergency travel advances; and computation, preparation, and approval of travel vouchers.	JFMIP SR-99-9, Jul 99, Pg 6
10.01.03			The travel system must record travel expenses, as they are incurred, in order of precedence (authorization must precede a voucher).	JFMIP SR-99-9, Jul 99, Pg 6
10.01.04			The travel system must document travel information so that it is easily and readily available for analysis, decision support, operational control management, and external regulatory reports.	JFMIP SR-99-9, Jul 99, Pg 6
10.01.09	Y		The travel system should provide, effective January 1, 2001, for interfacing with a Travel Management System (TMS), arranging tickets and transportation and processing of claims from vendors related to the travel and transportation documents.	JFMIP SR-99-9, Jul 99, Pg 6
10.01.10	Y		The travel system should provide an interface to an electronic routing or mail system.	JFMIP SR-99-9, Jul 99, Pg 37
10.01.11	Y		The travel system should provide the capability to support electronic interface with the credit card company.	JFMIP SR-99-9, Jul 99, Pg 37
10.01.12	Y		The travel voucher system should provide for automated point of entry input and be easy to use with adequate direction and prompts to lead the user through the program and collect the necessary information to prepare the voucher.	JFMIP SR-99-9, Jul 99, Pg 16
10.01.13			The travel system must provide appropriate levels of security to protect the integrity of the travel process and the content of the system. Risk assessments should measure whether the benefits gained outweigh the costs necessary to protect the system.	JFMIP SR-99-9, Jul 99, Pg 6
10.01.14			The travel system must provide the capability to capture required standard data elements contained in the Federal Travel Regulation (FTR). Provide flexibility to accommodate additional data elements necessary to meet agency needs.	JFMIP SR-99-9, Jul 99, Pg 11; JTR Vol. 2, Appendix T
10.01.15			The travel system must provide for fault-free performance of any data with dates prior to, through, and beyond January 1, 2000.	JFMIP SR-99-9, Jul 99, Pg 11

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.01.16			The travel system must provide for the use of mandated Federal travel charge cards.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.17			The travel system must provide by October 21, 2003, for appropriate electronic authentication technologies to verify the identity of the sender and the integrity of electronic content that satisfies OMB's implementation requirements of the Government Paperwork Elimination Act (GPEA), Public Law 105-277.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.18			The travel system must maintain and send a record of expenses for same day trip of more than 12 hours but less than 24 hours with no lodging to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement. In addition, the system must report and send the employer's matching tax amounts.	JFMIP SR-99-9, pages 11 and 37
10.01.19			The travel system must provide the capability to maintain the order of precedence for executing each travel step (i.e., authorization must precede a voucher, etc.).	JFMIP SR-99-9, Jul 99, Pg 11
10.01.20			The travel system must provide override capability to change the order of precedence of the processing steps to handle unusual travel demands.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.21			The travel system must maintain an adequate separation of duties.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.22			The travel system must provide controls to prevent the creation of duplicate travel documents.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.23			The travel system must provide the ability to cite multiple funding sources and the ability to designate travel costs by funding source (e.g., dollar amount, percentage allocation).	JFMIP SR-99-9, Jul 99, Pg 11
10.01.24			The travel system must provide for coding and processing features that will link all phases of travel together (i.e., travel authorization, travel approval, etc.).	JFMIP SR-99-9, Jul 99, Pg 11
10.01.25			The travel system must provide for an audit trail on historical data that identifies input, correction, amendment, cancellation and approval.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.26			The travel system must provide for substantiating lodging expenses and other authorized expenses costing $75 or more in accordance with FTR 301-52.	JFMIP SR-99-9, Jul 99, Pg 11
10.01.27	Y		The travel system should provide the capability to allow automatic de-obligation on prior year blanket obligations.	JFMIP SR-99-9, Jul 99, Pg 12
10.01.28	Y		The travel system should provide the capability to download travel information from the agency’s Travel Management System.	JFMIP SR-99-9, Jul 99, Pg 12
10.01.29			The travel system must provide for verification that authorization exists and that funds are available.	JFMIP SR-99-9, Jul 99, Pg 13

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 02 - Travel Authorization				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.02.02, 10.02.03, 10.02.05, 10.02.06, 10.02.11, 10.02.13, 10.02.14, 10.02.17, 10.02.18, 10.02.19, 10.02.20, 10.02.21, 10.02.23, 10.02.24, 10.02.25, 10.02.26, 10.02.33, 10.02.34, 10.02.36, 10.02.37, 10.02.40, 10.02.41				
10.02.01			The travel system authorization function must allow for processing various types of travel authorizations ~~i~~including unlimited open, limited open, and trip-by-trip.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.04			The travel system authorization function must provide for determining whether the traveler is a holder of a government-issued charge card.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.07			The travel system authorization function must provide the capability to create travel authorizations and provide funds availability when appropriate (e.g., specific trip authorization).	JFMIP SR-99-9, Jul 99, Pg 13
10.02.08			The travel system authorization function must record detailed itinerary information.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.09			The travel system authorization function must calculate authorized per diem (including for non-work days, interrupted travel and reduced per diem rates) and meals, and incidental expenses (M&IE) based on the temporary duty (TDY) location.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.10			The travel system authorization function must allow for special routing and approval levels for certain classes/conditions of travel as required by FTR 301-2.	JFMIP SR-99-9, Jul 99, Pg 17
10.02.12			The travel system authorization function must provide the capability to process travel authorizations with split fiscal year funding and with multiple funding.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.15			The travel system authorization function must allow correction, amendment, and cancellation of the travel authorization with appropriate reviewing and approving controls and allow for notification to the traveler and accounting office.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.16	Y		The travel system authorization function should provide for entry for retention of the traveler's profile (e.g., name, mailing address, internal number, e-mail address, bank account, Social Security Number (SSN), payment address, permanent duty station, organization, position title, office phone, tickets, and seating preferences, etc.) for subsequent travel actions.	JFMIP SR-99-9, Jul 99, Pg 14
10.02.22	Y		The travel system should provide for the electronic routing of travel documents to reviewing and approving officials.	JFMIP SR-99-9, Jul 99, Pg 12
10.02.27	Y		The travel system should provide the ability to address foreign currency conversions and fluctuations.	JFMIP SR-99-9, Jul 99, Pg 12
10.02.28	Y		The travel system should provide the ability to electronically route approved documents based on agency defined criteria.	JFMIP SR-99-9, Jul 99, Pg 12

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.02.29	Y		The travel system should provide for on-line search capability based on user-defined parameters.	JFMIP SR-99-9, Jul 99, Pg 12
10.02.30	Y		The travel system should provide the capability to allow a user to drill down from summary data to detail data.	JFMIP SR-99-9, Jul 99, Pg 12
10.02.31	Y		The travel system should provide for a tracking system that will allow employees to determine the status of any travel document at any time.	JFMIP SR-99-9, Jul 99, Pg 12
10.02.32	Y		The travel system should provide the capability to insert free form text or comments.	JFMIP SR-99-9, Jul 99, Pg 12
10.02.35	Y		The travel system authorization function should provide for an automated interface of accounting codes and funds availability with the Core Financial System.	JFMIP SR-99-9, Jul 99, Pg 14
10.02.38	Y		The travel system authorization function should allow for processing an annual unlimited open travel authorization without recording an estimated obligation amount for each trip prior to travel.	JFMIP SR-99-9, Jul 99, Pg 14
10.02.39	Y		The travel system authorization function should support the use of voice recognition in reservation system.	JFMIP SR-99-9, Jul 99, Pg 14
10.02.42		**C**	The travel authorization system must allow for the option of specific authorization or prior approved travel arrangements, as required by the **FTR 301-2**.	**JFMIP SR-99-9, Jul 99, Pg 13**
10.02.43			The travel authorization system must provide the capability to interface with the agency's Travel Management Center (TMC) or appropriate Commercial Reservation System (CRS), effective January 1, 2001.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.44			The travel system authorization function must provide the capability to display defined messages to the user regarding certification statements, Privacy Act Statement, standard clauses for required receipts, supporting documentation requirements, etc., and justification statements for use of special travel arrangements.	JFMIP SR-99-9, Jul 99, Pg 13
10.02.45	Y		The travel system authorization function should provide the ability to obligate travel funds based on estimated costs and liquidate on actual costs at the point of individual trip approval.	JFMIP SR-99-9, Jul 99, Pg 14
Chapter 03 - Travel Advances				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.03.03, 10.03.06, 10.03.08, 10.03.09				
10.03.01			If the Government issues an advance in the form of currency, traveler's checks, or EFT under exceptional procedures, the travel system advance function must provide for entry, processing, approval, and the payment and liquidation of government funds. This function must provide for the tracking, aging, and control of the travel advance function.	JFMIP SR-99-9, Jul 99, Pg 15

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.03.02			The travel system advance function must be able to set, change, and apply established limits on travel advances.	JFMIP SR-99-9, Jul 99, Pg 15
10.03.04			The travel system advance function must provide data for automatic aging outstanding travel advances based on the end of trip date and generate follow-up notices to the travelers and administrative staff concerning delinquent advances effecting payroll offsets or other means of collection.	JFMIP SR-99-9, Jul 99, Pg 15
10.03.05	Y		The travel system advance function should be able to process travel advances paid by currency, travelers checks, electronic funds transfer (EFT), or by an Automated Teller Machine (ATM) withdrawal using an agency travel card. The use of a Government contractor-issued charge card is the preferred method of payment.	JFMIP SR-99-9, Jul 99, Pg 15
10.03.07			The travel system advance function must provide for limiting the allowed advance based upon transportation method (Government Transportation Request (GTR) vs. non-GTR), subsistence rates, miscellaneous expenses, and possession a charge card.	JFMIP SR-99-9, Jul 99, Pg 15
10.03.10			The travel system advance function must provide for reporting to the Internal Revenue Service (IRS) delinquent travel advances as taxable income to the traveler.	JFMIP SR-99-9, Jul 99, Pg 15
10.03.11			The travel system advance function must allow travel advance information to be accessible in travel voucher preparation.	JFMIP SR-99-9, Jul 99, Pg 15
Chapter 04 - Travel Vouchers				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.04.02, 10.04.05, 10.04.08, 10.04.09, 10.04.10, 10.04.15, 10.04.16, 10.04.17, 10.04.21, 10.04.22, 10.04.31, 10.04.32, 10.04.33				
10.04.01			The travel system must provide for input by both travelers and designated officials at central and/or remote locations.	JFMIP SR-99-9, Jul 99, Pg 16
10.04.03			The travel system must provide the capability to display defined messages to the user regarding required receipts for lodgings and authorized expenses incurred costing $75 or more, surrendering unused**,** partially used, or downgraded/exchanged tickets, refunds, certificates, etc., supporting documentation requirements; justification and certification statements.	JFMIP SR-99-9, Jul 99, Pg 17
10.04.04			The travel system must process partial/interim vouchers against a travel authorization to expedite liquidation related to travel obligations.	JFMIP SR-99-9, Jul 99, Pg 16
10.04.06			The travel system must provide the capability to calculate authorized mileage allowances and per diem amounts (including for non-work days, interrupted travel and reduced per diem rates) based on TDY location and other related information.	JFMIP SR-99-9, Jul 99, Pg 16

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.04.07			The travel system must provide the capability to draw upon the information reflected on the travel authorization and/or government cash advance provided to the traveler; the system should prepare the voucher/claim as required consistent with authorizing type, including unlimited open, limited open, and trip-by-trip. The system should access the appropriate per diem and mileage allowances.	JFMIP SR-99-9, Jul 99, Pg 16
10.04.11			The travel system must process amended vouchers with appropriate reviewing and approving controls and provide the capability to update related systems/modules.	JFMIP SR-99-9, Jul 99, Pg 17
10.04.12			The travel system must provide the traveler with the capability to create and modify travel vouchers before final approval. The voucher then would be transferred to the approving official. The approving official would either deny and remand it to the traveler or approve it and forward it for payment.	JFMIP SR-99-9, Jul 99, Pg 17
10.04.13			The travel system must have a tracking system that will allow travelers payment offices, etc., to determine the status of any voucher/claim.	JFMIP SR-99-9, Jul 99, Pg 17
10.04.14			The travel system must provide for system generated series of notices when information has not been submitted timely as specified by FTR 301-51 and 301-52.	JFMIP SR-99-9, Jul 99, Pg 17
10.04.18			The system must provide for matching of travel vouchers with the travel authorizations and/or centrally issued passenger tickets and provide for audit of the claim in accordance with the Federal Travel Regulation (FTR) and Department of State Standardized Regulations (DSSR) for temporary duty travel of all civilian agency government travelers. (The Joint Travel Regulations (JTR) implements the FTR and DSSR for all DoD civilian employees).	JFMIP SR-99-9, Jul 99, Pg 17
10.04.19			The travel system must integrate the issuance and control of the travel advances with the travel voucher payment process to ensure that the advance is liquidated or collected prior to the issuance of a payment to the traveler; also provide the capability not to liquidate when the traveler has been authorized a "retained" travel advance in accordance with FTR 301-51.	JFMIP SR-99-9, Jul 99, Pg 15
10.04.20			The travel system must provide for a random sampling of travel vouchers for voucher audits, information requirements, or other purposes based on criteria as determined by the agency. (Statistical sampling requirements are contained in GAO's Title 7).	JFMIP SR-99-9, Jul 99, Pg 17
10.04.23			The travel system must provide the capability to process more than one Relocation Income Tax allowance if reimbursement is received in more than one calendar year.	JFMIP SR-99-9, Jul 99, Pg 35
10.04.24			The travel system must allow for recording the date of departure from, and arrival at, the official duty station or any other place when travel begins, ends, or requires overnight lodging.	JFMIP SR-99-9, Jul 99, Pg 16

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.04.25			The travel system must provide the capability to compute M&IE allowance rates based on travel completed: • More than 12 hours but less than 24 - 75 percent of the applicable M&IE rate, • 24 hours or more, on: -Day of departure - 75 percent of the applicable M&IE rate -Full days of travel - 100 percent of the applicable M&IE rate -Last day of travel - 75 percent of the applicable M&IE rate, and • Meals provided in accordance with FTR 301-11.	JFMIP SR-99-9, 16; Joint Travel Regulations, Volume 2, Change 508 Chapter 4, Part L, Tables C4566
10.04.26			The travel system must provide information to allow for offset of funds to indebtedness through salary offset, a retirement credit, or other amount owed the employee.	JFMIP SR-99-9, Jul 99, Pg 17
10.04.27			The system must allow entering approved or official subsistence rates, mileage allowances**,** etc. when not available in the travel system.	JFMIP SR-99-9, Jul 99, Pg 16
10.04.28	Y		The travel system should provide for a mechanism that allows the traveler to designate applicable amounts to be paid to a charge card contractor and/or reimbursement to the traveler (Split Disbursement).	JFMIP SR-99-9, Jul 99, Pg 17
10.04.29	Y		The travel system should provide for electronic notification to travelers of payments made by disbursing offices or for disallowance of a claim for an expense. Allow for agency flexibility in defining message contents.	JFMIP SR-99-9, Jul 99, Pg 18
10.04.30	Y		The system should provide the capability to enter the "Direct Billed" amount for costs such as on-line Payment and Collection (OPAC) billings by the Department of State employees stationed overseas, and lodging, airline, and car rental that are billed directly to the agency for payment, but not included in the calculation of payment to the traveler.	JFMIP SR-99-9, Jul 99, Pg 17
Chapter 05 - Local Travel				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.05.02, 10.05.03, 10.05.05, 10.05.06				
10.05.01	Y		The travel system must produce the local travel voucher by entering selected data into the system to activate an obligation and payment of local travel.	JFMIP SR-99-9, Jul 99, Pg 19
10.05.04			The travel system must provide the capability to change the appropriate accounting classification data.	JFMIP SR-99-9, Jul 99, Pg 19
10.05.07			The travel system must provide the capability to compute mileage allowances.	JFMIP SR-99-9, Jul 99, Pg 19
10.05.08			The travel system must provide for funds availability.	JFMIP SR-99-9, Jul 99, Pg 19

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 06 - Sponsored Travel				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.06.02, 10.06.04, 10.06.06, 10.06.08				
10.06.01			The travel system must track and report the travel process for the acceptance of payment in-cash or in-kind acceptance of services from non-federal sources to defray in whole or in part the travel or related expenses of Federal employees in accordance with FTR 304.	JFMIP SR-99-9, Jul 99, Pg 20
10.06.03			The system must provide a mechanism to assure that sponsored travel is administratively approved, by the agency designated official**,** prior to final approval of the travel authorization.	JFMIP SR-99-9, Jul 99, Pg 20
10.06.05			The travel system must provide the capability to indicate the amounts and entitlements to be paid by the government and those to be paid by the sponsoring organization and show estimated amounts where actual amounts are unknown.	JFMIP SR-99-9, Jul 99, Pg 20
10.06.07			The travel system must provide the capability to generate the appropriate accounting transactions to reflect the cost of the trip to be funded by the government and transactions to record the receipt of income from non-federal sources. (As a value-added feature, this could be linked with an Accounts Receivable System).	JFMIP SR-99-9, Jul 99, Pg 37
10.06.09			The travel system must provide for the approval, or disapproval by a designated individual of the approval office at central and/or remote locations.	JFMIP SR-99-9, Jul 99, Pg 20
Chapter 07 - Interface Requirements				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.07.06, 10.07.08, 10.07.09				
10.07.01			The travel system must provide travel activity transactions to the Core Financial System by generating accounting transactions as needed.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.02			The travel system must provide travel activity transactions to the Core Financial System by updating funds control.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.03			The travel system must provide travel activity transactions to the Core Financial System by updating the standard general ledger.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.04			The travel system must provide travel activity transactions to the Core Financial System by generating disbursement actions by electronic funds transfer (EFT).	JFMIP SR-99-9, Jul 99, Pg 37
10.07.05			The travel system must provide a standard record format for interface of transactions from the travel system to the core financial systems.	JFMIP SR-99-9, Jul 99, Pg 37

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.07.07			The travel system must provide for recording sufficient airline ticket information that is essential to the airline ticket payment process so that the accounting office may review the information, verify the amount cited on the airline bill, and determine if a refund is due or reconcile other ticketing differences so that correct payment is made.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.10	Y		The travel system should provide for on-line funds validation.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.11	Y		The travel system should provide the capability to support electronic interface with relocation contractors.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.12			The travel system must provide travel activity transactions to the core financial system by updating subsidiary systems/ modules.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.13			The travel system must provide interfaces with the accounts receivable module for salary offsets. Access to claims shall be controlled as determined by each agency.	JFMIP SR-99-9, Jul 99, Pg 37
10.07.14		**A**	**The travel system must provide the capability to interface with the agency's Travel Management System, effective January 1, 2001.**	**JFMIP SR-99-9, Jul 99, Pg 37**
10.07.15		**A**	**The travel system must provide the capability to maintain and send a record of taxable travel payments to the payroll system for inclusion in the employee's Form W-2, Wage and Tax Statement.**	**JFMIP SR-99-9, Jul 99, Pg 37**
Chapter 08 - Reporting				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.08.01, 10.08.02, 10.08.03, 10.08.04, 10.08.05, 10.08.06, 10.08.07, 10.08.08, 10.08.10, 10.08.11				
10.08.09			The travel system reporting function must provide the capability to download data to spreadsheets or other analytical tools.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.12			The travel system reporting function must provide travel data to GSA for oversight in accordance with FTR 300-70, Agency Reporting Requirements.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.13	Y		The travel system reporting function should provide the capability to modify "HELP" facilities to meet specific requirements of the agency.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.14	Y		The travel system reporting function should provide the capability to electronically transmit reports.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.15			The travel system reporting function must maintain data for use in future time frames.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.16			The travel system reporting function must maintain standard data elements contained in the Federal Travel Regulation (FTR), Chapter 301, Appendix C, to generate standard and ad hoc reports.	JFMIP SR-99-9, Jul 99, Pg 38

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.08.17			The travel system reporting function must maintain and report travel obligation and liquidation information.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.18			The travel system reporting function must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the agency.	JFMIP SR-99-9, Jul 99, Pg 38
10.08.19			The travel system reporting function must provide the capability to run on-demand analysis reports.	JFMIP SR-99-9, Jul 99, Pg 38
Chapter 09 - Temporary/Permanent Change of Station				
The following requirement originally included in this section in prior versions of this manual has been removed: 10.09.01				
10.09.02			The system must provide the capability to capture the effective date of the transfer or appointment followed by a one-year service agreement, unless separated for reasons beyond employee's control that are acceptable to the agency.	JFMIP SR-99-9, Jul 99, Pg 21
10.09.03			The travel system must provide the capability to capture the time limit for beginning travel and transportation not to exceed 2 years from the effective date of the employee's transfer or appointment and not to exceed 3 years when the 2-year limitation for completion of residence (sale and purchase or lease) transactions is extended one year by the head of the agency or his/her designee.	JFMIP SR-99-9, Jul 99, Pg 21
10.09.04			The travel system must provide the capability to capture information for the required allowance alternative option selected when two or more members of the same immediate family are employed by the government, and in applying these alternatives, provide that other members of the immediate family not receive duplicate allowances.	JFMIP SR-99-9, Jul 99, Pg 21
10.09.05			The system must provide the capability to process reimbursement for not more than one return trip during each agreed period of service at a post-of-duty for prior return of immediate family.	JFMIP SR-99-9, Jul 99, Pg 21
10.09.06			The travel system must provide the capability to provide on screen instructions or prompts as to how calculations/formulas are performed for allowances.	JFMIP SR-99-9, Jul 99, Pg 22
10.09.07			The travel system must allow for a "Remarks" field to enter comments.	JFMIP SR-99-9, Jul 99, Pg 22
10.09.08			The travel system must allow for re-computing allowances and making appropriate adjustments.	JFMIP SR-99-9, Jul 99, Pg 23

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.09			The travel system must provide the capability to offset entitlements against any indebtedness to the Government (e.g., Relocation Income Tax (RIT) allowance results in a negative amount).	JFMIP SR-99-9, Jul 99, Pg 23
10.09.10			The travel system must provide for withholding Federal or Puerto Rico, state, local, hospital insurance and Federal Insurance Contribution Act (FICA) tax at the withholding rate applicable to supplemental wages on the original voucher when submitted. (Use the "gross-up formula" in FTR 302-11).	JFMIP SR-99-9, Jul 99, Pg 23
10.09.11			The travel system must maintain a record of all relocation expenses (those taxable and nontaxable), regardless of what system paid the expenses, and send a record of the expenses, including temporary assignments that are expected to exceed one year, to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement, or provided as a separate W-2 for relocation expenses. In addition, report and send the employer's matching tax amounts.	JFMIP SR-99-9, Jul 99, Pg 23
10.09.12			The travel system must provide for the system to annually consolidate total amount of employee's Withholding Tax Allowance (WTA) the amount of moving expense reimbursements, and RIT's paid during the applicable year and provide an itemized list to the employee to facilitate filing Marginal Tax claims and income tax returns.	JFMIP SR-99-9, Jul 99, Pg 23
10.09.13			The travel system must, for Allowances for Househunting Trip, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's date of travel. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.	JFMIP SR-99-9, Jul 99, Pg 23
10.09.14			The travel system must provide the capability to set, change, and apply limits on travel advances for house hunting trips as set forth in FTR 302-4.	JFMIP SR-99-9, Jul 99, Pg 24
10.09.15			The travel system must, for Allowances for House hunting Trip, provide the capability to provide the following required information: - Limited to employee and/or spouse . - Limited to one round trip; duration authorized by the agency under FTR 302-4, not to exceed 10 calendar days. - Specific distance limitations applicable to individual allowances for house hunting trips. - Both old and new official stations are located within the United States - Not assigned to Government or other prearranged housing at new official station. - Old and new stations are 75 or more miles apart - Not authorized for New appointees. - Not authorized for employees assigned under the Government Employee's Training Act.	JFMIP SR-99-9, pages 24-25

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.16			The travel system must, for Allowance for En route Travel and Transportation of Employee and Immediate Family, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. • Actual transportation costs for employee and immediate family—Common carrier, Government vehicle, POV, special conveyance • Mileage if performed by POV for transfer • Per diem for employee and immediate family.	JFMIP SR-99-9, Jul 99, Pg 25
10.09.17			The travel system must, for Allowance for En route Travel and Transportation of Employee and Immediate Family, provide the capability to set, change, and apply limits on travel advances as: • Authorized for: Estimated per diem, mileage, common carrier (not less than $100) for employee and immediate family as set forth in FTR302-2, and • Not Authorized for: - Overseas tour renewal agreement travel as set forth in FTR-302-2, - Separation for retirement as set forth in FTR 302-1, and - Government Bill of Lading (GBL) or purchase order as set forth in FTR 302-7 and FTR 302-8.	JFMIP SR-99-9, Jul 99, Pg 26
10.09.18			The travel system must, for Allowance for En route Travel and Transportation of Employee and Immediate Family, provide the capability to capture specific distance limitations applicable to change of official station (at least 10 miles from old official station).	JFMIP SR-99-9, Jul 99, Pg 26
10.09.19			The travel system must, for Allowance For Transportation of Household Goods, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses, for transportation temporary storage reimbursement.	JFMIP SR-99-9, Jul 99, Pg 26-27
10.09.20			The travel system must, for Allowance For Transportation of Household Goods, provide the capability to capture the required following information: • Weight limitation, • temporary storage information, and • non-temporary storage information.	JFMIP SR-99-9, Jul 99, Pg 27

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.21			The travel system must, for Allowance For Transportation of Household Goods, provide the capability to set, change, and apply limits on travel advances as: • Authorized for: transportation and temporary storage of household goods as set forth in FTR 302-8, and • Not authorized for: non-temporary storage of household goods as set forth in FTR 302-9.	JFMIP SR-99-9, Jul 99, Pg 28
10.09.22			The travel system must, for Allowance For Transportation of Household Goods, provide access to Schedules of Commuted Rates and Government Bill of Lading rates for moving and storage of household goods and allow comparison.	JFMIP SR-99-9, Jul 99, Pg 28
10.09.23			The travel system must, for Allowance for Transportation of Mobile Homes (Permanent Change of Station (PCS) and Temporary Change of Station (TCS) Transferee, New Appointee, and SES Last Move Home), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment and must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.	JFMIP SR-99-9, Jul 99, Pg 28
10.09.24			The travel system must, for Allowance for Transportation of Mobile Homes (PCS and TCS Transferee, New Appointee, and SES Last Move Home), provide the capability to set, change, and apply limits on travel advances set forth in FTR-302.7.	JFMIP SR-99-9, Jul 99, Pg 29
10.09.25			The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer. Must also allow for entering appropriate data for various options of method of reimbursements including daily itemization of actual expenses. Reimbursement may be based on the fixed and actual methods, which may be reduced by the number of days of the house hunting.	JFMIP SR-99-9, Jul 99, Pg 29
10.09.26			The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide the capability to capture the following required information: • Specific distance limitations applicable to eligibility for temporary quarters subsistence expenses • Not to exceed 60 consecutive days; may extend an additional 60 consecutive days for compelling reasons • Not authorized for: New appointees	JFMIP SR-99-9, pages 29-30

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.27			The travel system must, for Allowance for Transportation of Mobile Homes (PCS Transferee and Agency Option for TCS Transferee), provide the capability to set, change, and apply limits on travel advances while occupying temporary quarters as set forth in FTR 302-5.	JFMIP SR-99-9, Jul 99, Pg 30
10.09.28			The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer. Maximum Reimbursement Limitations are: • Sale of old home—Reimbursable expenses cannot exceed 10% of the actual sale price • Purchase of new home—Reimbursable expenses cannot exceed 5% of the actual purchase price • Settlement of an unexpired lease (Applicable laws/terms of lease, Sublease) • Pro rata basis (a) if not fill title to the residence or (b) if employee sells or purchases land in excess of that which reasonably relates to the residence site.	JFMIP SR-99-9, Jul 99, Pg 30
10.09.29			The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide the capability to set, change, and apply limits on travel advances as not authorized for residence transaction expense reimbursement as set forth in FTR 302-6.	JFMIP SR-99-9, Jul 99, Pg 30
10.09.30			The travel system must, for Residence Transaction Expense Reimbursement (PCS Transferee only/Excludes Foreign PCS), provide the capability to capture the following information: • Settlement date time limitation - 2 years from date employee reports for duty at new official station; may extend 1 year. • Not authorized for: - New appointees - Employees assigned under the GETA - Foreign PCS	JFMIP SR-99-9, Jul 99, Pg 30-31
10.09.31			The system must, for Allowance for Relocation Services (PCS Transferee only), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effect date of transfer. Substitute for reimbursable relocation allowances authorized (e.g. household goods management services as a substitute for transportation of household goods).	JFMIP SR-99-9, Jul 99, Pg 31

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.32			The system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.	JFMIP SR-99-9, pages 31
10.09.33			The travel system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide the capability to set, change, and apply limits on travel advances as not authorized for miscellaneous expenses allowance as set forth in FTR-302-3.	JFMIP SR-99-9, Jul 99, Pg 32
10.09.34			The travel system must, for Allowance for Miscellaneous Expense (PCS and TCS Transferee only), provide the capability to capture the following information: • Not authorized for employee's first assignment unless to an overseas location • Not authorized for: - New appointees - Employees assigned under the GETA - Employees returning from overseas assignments for the purpose of separation.	JFMIP SR-99-9, Jul 99, Pg 32
10.09.35			The travel system must, for Allowance for Property Management Services (TCS and Foreign PCS (until implementation of HR 930) Transferee), provide the capability to capture the following required information: • Optional use by employee • Authorized to transfer to foreign area/transferred back to a different non-foreign area • Agency pays for services offered by a company, which assist the employees transferred to a non-foreign area from a foreign area in retaining and renting, rather than selling residence at Government expense • Not authorized for: - New appointees - Employees assigned under the GETA - Employees transferring wholly within a non-foreign area.	JFMIP SR-99-9, pages 32-33
10.09.36			The travel system must for Allowance for the Transportation of Privately Owned Vehicle (PCS and TCS Transferee and New Appointee), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment.	JFMIP SR-99-9, Jul 99, Pg 33

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.37			The travel system must, for Allowance for Transportation of Privately Owned Vehicle (PCS and TCS Transferee and New Appointee), provide the capability to set, change, and apply limits on travel advances for transportation and emergency storage of employee's privately owned vehicle (POV) as set forth in FTR 302-10.	JFMIP SR-99-9, Jul 99, Pg 33
10.09.38			The travel system must, for Allowance for Transportation of Privately Owned Vehicle (PCS and TCS Transferee and New Appointee), provide the capability to capture the following restrictions: • Outside U.S. - Transport one POV unless replacement authorized within any 4 year period of continuous service - Employee drives POV from authorized origin to deliver POV to port of embarkation or from port of debarkation to authorized destination; from port of embarkation back to authorized origin after delivering POV or from authorized destination to port of debarkation to pickup POV. -- Reimburse one-way mileage costs -- May not be reimbursed a per diem allowance for round-trip travel to and from a port involved • Within Continental/Contiguous United States (CONUS). Transport any number of authorized POV's in accordance with FTR 302-10. • Rental car not allowed at either duty station.	JFMIP SR-99-9, pages 33-34
10.09.39			The travel system must, for Withholding Tax Allowances (PCS and TCS Transferee only), provide the capability to calculate in Year 1 a gross-up formula (compensate the employee for the initial tax, the tax on tax, etc.) for a Withholding Tax Allowance (WTA) payment amount to cover the employee's Federal or Puerto Rico withholding tax each time covered moving expense reimbursements are made, excluding other withholding tax obligations.	JFMIP SR-99-9, Jul 99, Pg 34
10.09.40			The travel system must, for Withholding Tax Allowance (PCS and TCS Transferee only), provide the capability of processing more than one WTA if reimbursement for moving expenses is received in more than 1 calendar year.	JFMIP SR-99-9, Jul 99, Pg 34
10.09.41			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to capture the following • Limited expenses or allowances covered by Relocation Income Tax Allowance (RIT): - House hunting trip - en route travel according to current IRS regulations - household goods shipment (including temporary storage over 30 days) - non-temporary storage expenses (before October 12, 1984)	JFMIP SR-99-9, pages 34-35

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			- mobile home/boat movement - temporary quarters - residence transactions (real estate) expense reimbursement - relocation services which constitute income to the employee - miscellaneous expenses allowance - property management services allowance • Not authorized for: - new appointees - employees assigned under the GETA - employees returning from overseas assignment for the purpose of separation	
10.09.42			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to set, change, and apply limits on travel advances as not authorized for RIT allowance as set forth in FTR 302-11.	JFMIP SR-99-9, Jul 99, Pg 35
10.09.43			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), allow for processing RIT claims involving two or more States with the selection of applicable taxing situations (average, highest, sum of the applicable state / local marginal tax rate) to determine applicable single State /Local Marginal Tax Rate.	JFMIP SR-99-9, Jul 99, Pg 35
10.09.44			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), Provide the capability to calculate formulas for a Combined Marginal Tax Rate (CMTR), which includes a single rate for Federal or Puerto Rico Marginal Tax Rate, State's Marginal Tax Rate (applicable when States do not allow deduction of moving expenses), and Local Marginal Tax Rate.	JFMIP SR-99-9, Jul 99, Pg 35
10.09.45			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate a CMTR formula for Year 1 and for Year 2. (Formula adjusts the State and local tax rates to compensate for their deductibility from income for Federal or Puerto Rico tax purposes).	JFMIP SR-99-9, Jul 99, Pg 35
10.09.46			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate State gross-up formulas to be used when States do not allow deduction of moving expenses.	JFMIP SR-99-9, Jul 99, Pg 35
10.09.47			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), allow for entering appropriate data for income level and filing status.	JFMIP SR-99-9, Jul 99, Pg 35

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
10.09.48			The travel system must, for Home sale Program/ Home marketing incentive payments (PCS Transferee only), provide the capability to calculate maximums or limitations applicable to the following incentive: • Agency pays transferred employee home marketing incentive for finding a bona fide buyer for employee's residence, which may not exceed the lesser of: a. Five percent (5%) of the price the relocation services company paid the employee for residence, OR b. Actual savings the agency realized from the reduced fee/expenses it paid to the relocation services company.	JFMIP SR-99-9, pages 35-36
10.09.49			The travel system must, for Home sale Program/ Home marketing incentive payments (PCS Transferee only), provide the capability to capture the following required information: • Use relocation services companies under contract with the Government.	JFMIP SR-99-9, Jul 99, Pg 36
10.09.50			The travel system must provide for the capability to display defined messages to the traveler and/or travel administrator regarding statements, justifications, and certifications. Warning messages or guidelines should include at least some identification as to where the traveler should go for additional information. (e.g., If another level for find certification or approval is required, or if receipts or additional documents are required for certain activities, the system should provide such a message when the order is prepared. In addition, when the voucher segment of the system is activated, the requirement should appear again so that all necessary documentation is available for voucher audit).	JFMIP SR-99-9, Jul 99, Pg 23
10.09.51			The travel system must provide for liquidating travel advances from more than one entitlement if submitted on one voucher.	JFMIP SR-99-9, Jul 99, Pg 23
10.09.52			The travel system must, for Withholding Tax Allowances (PCS and TCS Transferee only), provide for system generated notices for outstanding WTA's when information has not been submitted within a given time period as established by the agency.	JFMIP SR-99-9, Jul 99, Pg 34
10.09.53			The travel system must, for Relocation Income Tax Allowance (PCS and TCS Transferee only), provide the capability to calculate in Year 2 a gross-up formula for a RIT Allowance payment amount to cover the additional tax liability not covered by the WTA paid in Year 1 on prior PCS settlement vouchers.	JFMIP SR-99-9, Jul 99, Pg 35
10.09.54			The travel system must provide the capability to calculate maximums or limitations available for the allowances provided in the summary chart on JFMIP-SR-99-9, page 22.	JFMIP SR-99-9, Jul 99, Pg 21

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 10 - System Administration				
The following requirements originally included in this section in prior versions of this manual have been removed: 10.10.01, 10.10.03, 10.10.04, 10.10.05, 10.10.06, 10.10.08, 10.10.09, 10.10.10, 10.10.11, 10.10.12, 10.10.13, 10.10.16, 10.10.22				
10.10.02			For centralized control and system administration, the travel system must provide for flexible operational capability to allow for daily, weekly, biweekly, monthly, quarterly, and annual processing requirements.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.07			For centralized control and system administration, the travel system must provide the capability for backup and recovery of transactions.	JFMIP SR-99-9, Jul 99, Pg 40
10.10.14			For centralized control and system administration, the travel system must provide the capability to establish and maintain the following tables that include, at a minimum: • User Administration: Traveler Profile • Trip purpose • Operational expense • Locality/M&IE allowances • Locality/lodging rate (per diem) • Travelers Government Charge Card • Air costs/destination • Rental car rate/type • POV mileage rate/mileage • Approving Officials: - Organization/Funding - Delegated Authority.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.15		**D**	**Version 8.0 – This requirement has been deleted.**	
10.10.17			For centralized control and system administration, the travel system must provide the capability to maintain rules incorporated in the travel system.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.18			For centralized control and system administration, the travel system must provide for maintaining defined messages to the user regarding general system information (including Privacy Act Statement), announcements, etc.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.19			For centralized control and system administration, the travel system must provide for maintaining routing lists.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.20			For centralized control and system administration, the travel system must provide for supporting the remote user.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.21			For centralized control and system administration, the travel system must provide for establishing capability to use electronic signatures.	JFMIP SR-99-9, Jul 99, Pg 39
10.10.23			For centralized control and system administration, the travel system must provide for gathering and analyzing usage statistics.	JFMIP SR-99-9, Jul 99, Pg 40
10.10.24			For centralized control and system administration, the travel system must provide for retaining system records in	JFMIP SR-99-9, Jul 99, Pg

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			accordance with agency regulations and preventing the purging of historical records prior to the proper period as authorized for disposal by the National Archives and Records Administration (NARA).	40
10.10.26	Y		For centralized control and system administration, the travel system should provide for automated maintenance of per diem rates from a central source.	JFMIP SR-99-9, Jul 99, Pg 40

ACRONYMS

ATM Automated Teller Machine

CMTR Combined Marginal Tax Rate
CONUS Continental/Contiguous United States
CRS Commercial Reservation System

DFAS Defense Finance and Accounting Service
DoD Department of Defense
DoDFMR DoD Financial Management Regulation
DSSR Department of State Standardized Regulations

EFT electronic funds transfer

FFMIA Federal Financial Management Improvement Act
FICA Federal Insurance Contribution Act
FSIO Financial System Integration Office
FTR Federal Travel Regulation

GBL Government Bill of Lading
GETA Government Employees Training Act
GPEA Government Paperwork Elimination Act
GSA General Services Administration
GTR Government Transportation Request

IRS Internal Revenue Service

JFMIP Joint Financial Management Improvement Program
JFTR Joint Federal Travel Regulation
JTR Joint Travel Regulation

NARA National Archives and Records Administration

OFFM Office of Federal Financial Management
OPAC On-line Payment and Collection
OPM Office of Personnel Management

PCS Permanent Change of Stations

POC	Point of Contact
POV	Privately Operated Vehicle
RIT	Relocation Income Tax
SES	Senior Executive Service
SSN	Social Security Number
TCS	Temporary Change of Stations
TDY	Temporary Duty
TMC	Travel Management Center
TMS	Travel Management System
WTA	Withholding Tax Allowance

Defense Finance and Accounting Service

DFAS 79.4-M
Financial Management Systems Requirements Manual
Volume 11, Direct Loans

February 4, 2010

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 11, Direct Loans

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and the authoritative sources, and will assist managers who are responsible for financial management systems planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

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Center of Excellence

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DIRECT LOANS INTRODUCTION

Federal agencies make billions of dollars of direct loans to American citizens and companies annually. Direct loans disbursed and outstanding are recognized as assets of the Federal Government.

Because of the magnitude of federal loan activity, the Joint Financial Management Improvement Program (JFMIP) has established specific requirements for systems used to manage direct-loan processes and portfolios. These requirements encompass the full scope of requirements for an automated direct-loan system. Each agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified. Chapter 4 of DoD 7000.14-R, "Department of Defense Financial Management Regulations (FMRs)," Volume 12, "Special Accounts, Funds and Programs," (July 2009) prescribes the Department of Defense's accounting requirements for direct loans. These requirements reflect Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2, "Accounting for Direct Loans and Loan Guarantees," August 23, 1993 and subsequent amendments in SFFAS No. 18, "Amendments To Accounting Standards For Direct Loans and Loan Guarantees," (May 2000) and SFFAS No. 19, "Technical Amendments To Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2," (March 2001).

Note: Users of this document will find that the web version of JFMIP-SR-99-8 does not include page numbers. The page numbers cited herein relating to that document were obtained by dragging the scroll bar within the JFMIP document. Internet Explorer creates a page number when the scroll bar is dragged.

DIRECT LOANS REQUIREMENTS

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 01 - Loan Extension: Application Screening Process				
11.01.01			The system must record critical credit application data needed to support application screening.	JFMIP-SR-99-8, Jun 99, Pg 22
11.01.02			The system must provide access to application information to all agency staff participating in the screening and credit-granting decisions.	JFMIP-SR-99-8, Jun 99, Pg 22
11.01.03			The system must process and record collections of fees remitted with the application in both the system and the Core Financial System.	JFMIP-SR-99-8, Jun 99, Pg 22
11.01.04			The system must compare loan application information to agency program eligibility criteria.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.05			The system must check the appropriate system data files to determine whether the applicant has submitted a duplicate application or has had a recent loan application rejected. These situations may indicate attempts by applicants to subvert agency credit policies.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.06			The system must document that borrowers have certified that they have been unable to obtain credit from private financial sources, where such certification is a program requirement.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.07			The system must provide an automated interface with credit bureaus that allows an agency to obtain applicant credit history information (credit bureau report). For credit bureaus that do not have the capability for an automated interface, record credit history information entered by agency staff.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.08			The system must document that applicant financial data, repayment ability, and repayment history have been verified through the use of supplementary data sources such as employment and income data, financial statements, tax returns, and collateral appraisals, where this is a program requirement.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.09			The system must compare the applicant's creditworthiness information to system-stored program creditworthiness criteria and, where a program requirement, calculate a credit risk rating for the applicant.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.10			The system must document whether the Credit Alert Interactive Voice Response System (CAIVRS) identified the applicant as a borrower who is delinquent or has defaulted on a previous federal debt. The system should allow override if the agency determines that the account was referred to CAIVRS in error.	JFMIP-SR-99-8, Jun 99, Pg 23

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.01.11		**C**	The system must provide the information needed to compute the credit subsidy amount associated with a loan. It must do this by using projected cash flows and the applicable U.S. Treasury interest rate, in accordance with OMB **Circular A-11 and SFFAS No. 2.**	JFMIP-SR-99-8, Jun 99, Pg 23; OMB Circular A-11, Aug 09, Sec. **185.2-185.5;** SFFAS-2, Jun 08, Para 88
11.01.12			The system must provide an automated interface with the Core Financial System to determine if sufficient funds are available in the Program Account to cover the subsidy cost. It must also determine if available lending limits in the Financing Account are sufficient to cover the face value of the proposed loan.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.13			The system must provide an automated interface with the Core Financial System to be able to commit funds for the loan if funds control is not done within the DL system.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.14			The system must update the application information store to reflect the status of the loan.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.15			The system must accept, identify, track, and report supervisor overrides of system-generated acceptance/rejection recommendations.	JFMIP-SR-99-8, Jun 99, Pg 23
11.01.16			The system must create and maintain a system record of accepted and rejected loan applications.	JFMIP-SR-99-8, Jun 99, Pg 24
11.01.17			The system must generate a letter notifying the applicant of rejection or acceptance of the loan application.	JFMIP-SR-99-8, Jun 99, Pg 24
11.01.18			The system must be able to provide for an electronic application process using various media, such as a secure internet application (WEB site).	JFMIP-SR-99-8, Jun 99, Pg 22
Chapter 02 - Loan Extension: Loan Origination Process				
11.02.01			The system must record loan terms and calculate disbursement schedules and repayment amounts and schedules as needed.	JFMIP-SR-99-8, Jun 99, Pg 24
11.02.02		**C**	The system must record the cohort and risk category, as defined in OMB Circular A-**11**, associated with the loan.	JFMIP-SR-99-8, Jun 99, Pg 24
11.02.03			The system must assign a unique account number to the loan that will remain unchanged throughout the life of the loan.	JFMIP-SR-99-8, Jun 99, Pg 24
11.02.04			The system must support the generation of loan documents for the borrower and the agency.	JFMIP-SR-99-8, Jun 99, Pg 24
11.02.05			The system must record information concerning the loan booking process, including date of booking.	JFMIP-SR-99-8, Jun 99, Pg 25

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.02.06		**C**	The system must record the applicable Treasury interest rate for the loan at the time of obligation, in accordance with OMB Circular A-**11** and agency specific guidelines. This rate is used in subsidy calculations.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.07			The system must provide an automated interface with the Core Financial System to record the direct loan obligation, including the obligation for the subsidy. The interface must also allow for the liquidation of commitments previously recorded.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.08			The system must include in credit bureau reporting all commercial accounts in excess of a pre-determined amount.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.09			The system must calculate and deduct the loan application and origination fee from disbursements if not previously remitted by the applicant.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.10			The system must provide the capability to cancel, thus de-obligating, undisbursed loans.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.11			The system must update debtor accounts to reflect management override of offsets.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.12			The system must record important information needed for each loan disbursement, including the amount and applicable Treasury interest rates (to support the computation of accrued interest expense on borrowings from the US Treasury), and subsidy re-estimates.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.13			The system must support the calculation of borrowings. The actual organization of the system processes between the system and Core Financial System is at the discretion of the agency.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.14			The system must provide an automated interface with the Core Financial System to initiate and record the disbursement by cohort, establish the receivable, and record the movement of the subsidy funds from the Program account to the Financing Account.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.15			The system must capture the estimated useful economic life of any pledged collateral and compare it to the proposed term of the loan.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.16			The system must document that transactions over a pre-determined amount have had a collateral appraisal by a licensed or certified appraiser.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.17			The system must compute the loan-to-value ratio and flag those loans with a ratio exceeding 100% (or more stringent standards set by the agency).	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.18			The system must provide the following types of management information: approval and rejection monitoring, override exception, potential application fraud, detailed transaction history, exceptions, and disbursement management summaries.	JFMIP-SR-99-8, Jun 99, Pg 26

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.02.19			The system must be able to annotate on the borrower record that a disbursement was offset by U.S. Treasury on behalf of another government agency.	JFMIP-SR-99-8, Jun 99, Pg 25
11.02.20			The system must provide a user friendly query tool that facilitates reporting rapidly on any required data elements.	JFMIP-SR-99-8, Jun 99, Pg 26
11.02.21			The system must maintain financial accounting information at appropriate levels of summary for computational and reporting purposes. The main levels are: - transaction - loan history - risk category, - cohort, and - account.	JFMIP-SR-99-8, Jun 99, Pg 26
11.02.22			The system shall record an obligation of subsidy, in the program account, when a binding contract has been signed, in accordance with the provisions of OMB Circular A-11, "Federal Credit Programs."	DoDFMR Vol 12, Sep 08, Ch 4, 0406
11.02.23			For direct loan programs, reporting entities should provide a description of the characteristics of the programs that they administer, and should disclose for each program: (a) the total amount of direct or guaranteed loans disbursed for the current reporting year and the preceding reporting year, (b) the subsidy expense by components as defined in paragraphs 25 through 29, recognized for the direct loans disbursed in those years, and (c) the subsidy re-estimates by components as defined in paragraph 32 for those years.	SFFAS-18, Jun 08, Para 11 A
Chapter 03 - Account Servicing: Billing and Collection Process				
11.03.01			The system must calculate outstanding balances for each loan account invoiced. The calculation must include principal, interest, late charges, and other amounts due.	JFMIP-SR-99-8, Jun 99, Pg 29
11.03.02			The system must identify loan accounts to be invoiced based on agency program invoicing criteria and other loan account information, such as amount outstanding, most recent payment, payment amount due, and date due.	JFMIP-SR-99-8, Jun 99, Pg 29
11.03.03			The system must provide the capability to analyze escrow balances to adjust required deposit amounts. This will help prevent deficiencies in tax and insurance deposits and payments for housing and other long-term real estate loans.	JFMIP-SR-99-8, Jun 99, Pg 29
11.03.04			The system must generate and transmit a bill, payment coupon, invoice or other document that shows the borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.	JFMIP-SR-99-8, Jun 99, Pg 29

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.03.05			The system must apply any collections, using the agency's program receipt application rules, to the appropriate liquidating or financing account. Collection sources could include cash, pre-authorized debit, check, or credit card.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.06			The system must record a prepayment (the early payoff of the entire loan balance or paying more than the scheduled monthly payment), a partial, full, or late payment indicator.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.07			The system must identify payments that cannot be applied and document why the payments cannot be applied.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.08			The system must be able to compare a borrower's pre-authorized debits, received from financial institutions and other external sources, to expected collections.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.09			The system must provide an automated interface with the Core Financial System to record the collection. If the system itself handles the collection processing, it must meet the requirements in the "Core Financial System Requirements" related to this activity and send summary data to the Core Financial System.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.10			The system must be able to provide a means for debtors to inquire into their account status such as electronic inquiry using a secure internet WEB site or an automated telephone program such as a voice response unit.	JFMIP-SR-99-8, Jun 99, Pg 29
11.03.11			The system must be able to apply components of payment (principle, interest, late fees) in accordance with established business rules.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.12			The system must be capable of automatically capitalizing interest in accordance with established policy.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.13			The system must be able to provide an electronic means to receive payments such as Automated Clearing-house (ACH) and Electronic Debit Account (EDA).	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.14			For reporting collections, an automated system must be able to prepare and mail to borrowers by January 31 of each year • Internal Revenue Service (IRS) Form 1098, Mortgage Interest Statements; • IRS Form 1099-A, Acquisition or Abandonment of Secured Property; • IRS Form 1099-C, Cancellation of Debt; • IRS Form 1099-G, Certain Government Payments and • other IRS Forms as required.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.15			For reporting collections, an automated system must be able to transmit, to the IRS, information on interest paid and other reportable data.	JFMIP-SR-99-8, Jun 99, Pg 30
11.03.16			The system must be capable of interfacing with other financial management systems.	JFMIP-SR-99-8, Jun 99, Pg 13

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.03.17			The system must be able to perform automatic system balancing. This system balancing must ensure that direct loan partners involved in a financial information exchange agree on transaction number and dollar values passed, processed, and rejected.	JFMIP-SR-99-8, Jun 99 Pg 13
11.03.18			The system must be capable of supporting managerial cost accounting	JFMIP-SR-99-8, Jun 99 Pg 13
11.03.19		**A**	**The system must contain adequate and current information reflecting loan payment history, including occurrences of delinquencies and defaults, and any subsequent loan actions that result in payment deferrals, refinancing, or rescheduling.**	**JFMIP-SR-99-8, Jun 99 Pg 30**
Chapter 04 - Account Servicing: Account Status Maintenance Process				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 11.04.09, 11.04.10, 11.04.11, 11.04.12, 11.04.13				
11.04.01			The system must support evaluation of accounts proposed for modification by the agency or borrower by comparing loan data to the agency's program loan modification criteria.	JFMIP-SR-99-8, Jun 99, Pg 31
11.04.02			The system must calculate rescheduled loan terms, including repayment amounts and schedules, where appropriate. It must also calculate any change in the subsidy amount as a result of the loan modifications.	JFMIP-SR-99-8, Jun 99, Pg 31
11.04.03			The system must perform a funds control check through an automated interface with the Core Financial System to verify the availability of a subsidy.	JFMIP-SR-99-8, Jun 99, Pg 31
11.04.04			The system must produce selected loan account information listings for review by internal modification groups.	JFMIP-SR-99-8, Jun 99, Pg 31
11.04.05			The system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record.	JFMIP-SR-99-8, Jun 99, Pg 31
11.04.06			The system must update the loan information store to reflect the modified status of the loan, including changes in the value or status of any collateral.	JFMIP-SR-99-8, Jun 99, Pg 32
11.04.07			The system must provide an automated interface with the Core Financial System to record pre-1992 and post 1991direct loan modifications.	JFMIP-SR-99-8, Jun 99, Pg 32
11.04.08			The system must be able to generate a new loan document, which displays information concerning both the original and modified direct loan.	JFMIP-SR-99-8, Jun 99, Pg 32
11.04.14			The system must be able to maintain a link between the new loan account established for the new debt instrument and the old loan account records.	JFMIP-SR-99-8, Jun 99, Pg 31
11.04.15		**D**	**Version 8 - This requirement deleted.**	

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.04.16			For collateral requirements, an automated system must document significant changes to the condition and value of any collateral.	JFMIP-SR-99-8, Jun 99, Pg 32
11.04.17			To support internal management information requirements, for the account servicing function, an automated system should provide at least the following types of management information: • Detailed Transaction History, • Standard Management Control/Activity, • Exceptions.	JFMIP-SR-99-8, Jun 99, Pg 32
11.04.18		**D**	**Version 8 - This requirement deleted.**	
11.04.19		**D**	**Version 8 - This requirement deleted.**	
11.04.20			The system shall be able to demonstrate that all development requirements are incorporated into the final system output through the use of requirements traceability matrices.	JFMIP-SR-99-8, Jun 99, Pg 14
11.04.21			The system shall perform all work needed to accomplish the specified outcomes, achieve or exceed the specified performance standards, record and reconcile funds, and track and report activity.	JFMIP-SR-99-8, Jun 99, Pg 14
11.04.22			The system testing shall ensure that all related manual procedures perform according to system requirements.	JFMIP-SR-99-8, Jun 99, Pg 14
11.04.23			The automated system must use Configuration Management (CM) that will establish and maintain the security and integrity of the system throughout its development life cycle.	JFMIP-SR-99-8, Jun 99, Pg 14
Chapter 05 - Portfolio Management: Portfolio Performance Process				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 11.05.06, 11.05.07, 11.05.08				
11.05.01			The system must compare loan data to the agency's program portfolio evaluation criteria in order to identify loans that require review or evaluation.	JFMIP-SR-99-8, Jun 99, Pg 39
11.05.02			The system must compare loan data to the agency's program portfolio evaluation criteria to identify loans with the potential for graduation to private sector financing.	JFMIP-SR-99-8, Jun 99, Pg 39

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.05.03			For the Portfolio Management Identify Loans for Evaluation activity, an automated system should compute and maintain program performance information. Some examples of the types of performance measures an agency may want its automated system to compute are: • Number and dollar value of loans made • Average loan size • Loans made by geographical region • Number and amount of delinquent loans by key indicators such as loan-to-value ratios • Number and amount of defaulted loans by key indicators such as loan-to-value ratios • Number and amount of rescheduled loans • Amount of loan write-offs.	JFMIP-SR-99-8, Jun 99, Pg 39-40
11.05.04			For the Portfolio Management Identify Loans for Evaluation activity, an automated system should compute and maintain financial measures to help assess the credit soundness of a loan program. Some examples of the types of financial measures an agency may want its automated system to compute are: • Average loan-to-value ratio (for collateralized programs) • Current loans as a percentage of total loans • Delinquent loans as a percentage of total current loans • Write-offs as a percentage of seriously delinquent loans • Overall portfolio risk rate • Loan loss rates • Recovery rates on defaulted loans.	JFMIP-SR-99-8, Jun 99, Pg 40
11.05.05			For the Portfolio Management Identify Loans for Evaluation activity, an automated system should compute and maintain efficiency measures to help determine the effectiveness of use of agency resources. Some examples of the types of efficiency measures an agency may want its automated system to compute are: • Administrative cost per loan approved • Time required to process a loan application • Administrative cost per loan serviced • Administrative cost per delinquent dollar collected • Net proceeds on real property sold compared to appraised value.	JFMIP-SR-99-8, Jun 99, Pg 40
11.05.09			For each credit program, an automated system shall facilitate the use a systematic methodology, such as an econometric model, to project default costs of each risk category.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.E.2; SFFAS-2, Jun 08, Para 35
11.05.10			An automated system will not recognize administrative expenses in calculating the subsidy costs of direct loans.	SFFAS-2, Jun 08, Para 38

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 06 - Portfolio Program Financing Process				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 11.06.09, 11.06.13				
11.06.01			To Support Treasury Borrowing Calculations, the Core Financial System and the system must execute SF-1151's and record amounts borrowed from the U.S. Treasury to finance loans. They must also make adjustments to borrowings during the year to reflect changes in original estimates.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.02			To Support Treasury Borrowing Calculations, the Core Financial System and the system must be able to execute and record U.S. Treasury borrowings to finance interest payments to U.S. Treasury if insufficient funds are available to make the payment.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.03			To Support Treasury Borrowing Calculations, the Core Financial System and the system must track the amount of un-invested funds in the financing account as needed to support the calculations of interest earnings.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.04			To Support Treasury Borrowing Calculations, the Core Financial System and the system must compute interest expense on borrowings and interest earnings on un-invested funds.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.05			To Support Treasury Borrowing Calculations, the Core Financial System and the system must execute and record the repayment of principal using SF-1151's, and interest to U.S. Treasury using SF-1081's.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.06			To Support Treasury Borrowing Calculations, the Core Financial System and the system must execute and record the receipt of interest earnings from the U.S. Treasury on un-invested funds using SF-1081's.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.07			To Support Treasury Borrowing Calculations, the system must be able to provide an automated interface with the Core Financial System to record all calculations.	JFMIP-SR-99-8, Jun 99, Pg 41
11.06.08		**C**	To support subsidy re-estimates, an automated system should support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB Circular **A-11** and SFFAS No. 2.	JFMIP-SR-99-8, Jun 99, Pg 43; OMB **Circular A-11, Aug 09, Sec. 185.2**; SFFAS-2, **Jun 08,** Para 33
11.06.10			To support subsidy re-estimates, an automated system should compare the current year re-estimated subsidy cost to the prior year re-estimated loan subsidy cost to determine whether subsidy costs for a risk category increased or decreased.	JFMIP-SR-99-8, Jun 99, Pg 43

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.06.11			To support subsidy re-estimates, an automated system should transfer loan subsidy from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies to provide adequate funding for each risk category.	JFMIP-SR-99-8, Jun 99, Pg 43
11.06.12			To support subsidy re-estimates, an automated system should: • Group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. • Request an apportionment and obligate funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy. • Transfer excess subsidy of cohorts of loans to the Special Fund Receipt Account.	JFMIP-SR-99-8, Jun 99, Pg 43
11.06.14			To support analyzing of working capital needs, an automated system should be able to account for working capital cash balance in accordance with OMB Circular A-11 guidance.	JFMIP-SR-99-8, Jun 99, Pg 44
11.06.15			To support analyzing of working capital needs, an automated system should record any costs incurred, which are funded by working capital.	JFMIP-SR-99-8, Jun 99, Pg 44
11.06.16			To support analyzing of working capital needs, an automated system should compute the amount of Treasury interest earned by working capital funds and provide this amount to the Core Financial System.	JFMIP-SR-99-8, Jun 99, Pg 44
11.06.17			The system must maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.	JFMIP-SR-99-8, Jun 99, Pg 43
11.06.18			The system must maintain data that is predictive of loan performance and subsidy costs.	JFMIP-SR-99-8, Jun 99, Pg 42
11.06.19			The system must maintain the actual loan terms, including maturity, interest rate, and upfront and/or annual fees.	JFMIP-SR-99-8, Jun 99, Pg 42
11.06.20			The system must record any changes in terms and conditions in addition to the original terms and conditions, not in place of them.	JFMIP-SR-99-8, Jun 99, Pg 42
11.06.21			The system must include measures of the financial condition of the business or individual receiving the loan and past credit experience if applicable since creditworthiness may be a strong predictor of defaults.	JFMIP-SR-99-8, Jun 99, Pg 42
11.06.22		**D**	**Version 8 - This requirement deleted.**	
11.06.23		**D**	**Version 8 - This requirement deleted.**	
11.06.24			The system must maintain the primary economic factors that influence loan performance.	JFMIP-SR-99-8 Jun 99, Pg 42

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.06.25			The system must maintain all cash transactions related to each loan for several years to allow for trend analysis.	JFMIP-SR-99-8, Jun 99, Pg 43
11.06.26			The system must support the re-estimate calculation and provide the necessary data to record the re-estimate in the core financial system.	JFMIP-SR-99-8 Jun 99, Pg 43
11.06.27			To support subsidy estimates, an automated system should be able to calculate and report, as necessary, the aggregate repayment schedule for a cohort.	JFMIP-SR-99-8, Jun 99, Pg 42
11.06.28		**D**	**Version 8 - This requirement deleted.**	
11.06.29			When a pre-1992 direct loan is directly modified, an automated system must transfer the loan to a financing account and change their book value to an amount equal to their post-modification value. Any subsequent modification is treated as a modification of post-1991 loans.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.I.2; SFFAS-2, Jun 08, Para 47
11.06.30			When a pre-1992 direct loan is indirectly modified, an automated system must keep the loan in a liquidating account. The system must also reassess the bad debt allowance and adjusted the allowance to reflect amounts that would not be collected due to the modification.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.I.2; SFFAS-2, Jun 08, Para 47
Chapter 07 - Portfolio Management: Portfolio Sales Process				
The following requirement originally included in this chapter in prior versions of this manual has been removed: 11.07.06				
11.07.01			To prepare a portfolio for sale, an automated system should compare loan information to agency program criteria to select loans for inclusion in a potential sales pool.	JFMIP-SR-99-8, Jun 99, Pg 44
11.07.02			To prepare a portfolio for sale, an automated system should provide the ad hoc query capability needed to provide information on selected loans.	JFMIP-SR-99-8, Jun 99, Pg 44
11.07.03			To prepare a portfolio for sale, an automated system should record OMB/Treasury approval or disapproval of the sale/prepayment of a loan.	JFMIP-SR-99-8, Jun 99, Pg 44
11.07.04			For a prepayment program, an automated system should generate a prepayment offer to be sent to eligible borrowers for participation in the prepayment program.	JFMIP-SR-99-8, Jun 99, Pg 44
11.07.05			For a prepayment program, an automated system should record receipt of commitment letters from borrowers.	JFMIP-SR-99-8, Jun 99, Pg 44
11.07.07			For a prepayment program, an automated system should provide an automated interface with the Core Financial System to record the receipt of a prepayment and the changes in subsidy costs.	JFMIP-SR-99-8, Jun 99, Pg 45
11.07.08			When executing a portfolio sale, an automated system should identify loans with incomplete documentation in the loan information store and generate a request for information to ensure loan files are complete.	JFMIP-SR-99-8, Jun 99, Pg 45

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.07.09			When executing a portfolio sale, an automated system should generate documents and other information necessary to finalize the sales agreement with the purchaser.	JFMIP-SR-99-8, Jun 99, Pg 45
11.07.10			When executing a portfolio sale, an automated system should update the loan information store to identify loans sold using information received from the underwriter.	JFMIP-SR-99-8, Jun 99, Pg 45
11.07.11			When executing a portfolio sale, an automated system should provide an automated interface with the Core Financial System to record the sale of receivables, the proceeds, changes in subsidy costs, and calculate the related gain or loss in accordance with SFFAS No. 2.	JFMIP-SR-99-8, Jun 99, Pg 45
11.07.12			For internal management information requirements for the Portfolio Management function, an automated system should provide at least the following types of management information: • detailed transaction history, • standard management control/activity, • portfolio sale historical payments, • portfolio sale performance, and • program credit reform status.	JFMIP-SR-99-8, Jun 99, Pg 46
11.07.13			When executing a portfolio sale, an automated system should update the loan information store with any provided information.	JFMIP-SR-99-8, Jun 99, Pg 45
11.07.14		**D**	**Version 8 - This requirement deleted.**	
11.07.15		**D**	**Version 8 - This requirement deleted.**	
11.07.16		**D**	**Version 8 - This requirement deleted.**	
11.07.17			An automated system must recognize the sale of post-1991 and pre-1992 direct loans as a direct modification.	SFFAS-2, Jun 08, Para 53
Chapter 08 - Delinquent Debt Collection: Collection Action Process				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 11.08.12, 11.08.15, 11.08.18, 11.08.19				
11.08.01			For reporting delinquent debt, an automated system should identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) and Credit Alert Interactive Voice Response System (CAIVRS) by comparing reporting criteria to delinquent loan data.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.02			For reporting delinquent debt, an automated system should calculate outstanding balances, including interest, penalties, and administrative charges, and include this information in credit bureau reports.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.03			For reporting delinquent debt, an automated system should generate (or include in demand letters) a notice to inform consumer borrowers of the referral of a delinquent debt to a credit bureau and CAIVRS in accordance with regulations.	JFMIP-SR-99-8, Jun 99, Pg 50

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.08.04			For reporting delinquent debt, an automated system should maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.05			For reporting delinquent debt, an automated system should prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.06			For contact with debtor, the Debt Collection process of an automated system should generate and transmit dunning letters to debtors with past-due loan accounts.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.07			For contact with debtor, the Debt Collection process of an automated system should identify debtors who do not respond to dunning letters within a specified time period.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.08			For contact with debtor, the Debt Collection process of an automated system should track demand letters and borrower responses to document borrower due process notification (and borrower willingness and ability to repay debt).	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.09			For contact with debtor, the Debt Collection process of an automated system should track and document debtor appeals received in response to demands for payment.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.10			For contact with debtor, the Debt Collection process of an automated system should provide automated support to the collection process.	JFMIP-SR-99-8, Jun 99, Pg 50
11.08.11			For Treasury Offset referral, an automated system should identify accounts eligible for referral to the Treasury Offset Program (TOP).	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.13			For Treasury Offset referral, an automated system should generate written notification to the borrower that includes the following: • the nature and the amount of the debt; • the intention of the agency to collect the debt through administrative offset; • an explanation of the rights of the debtor; • an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt; and • an offer to enter into a written repayment agreement with the agency.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.14			For Treasury Offset referral, an automated system should be able to transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.16			For Treasury Offset referral, an automated system should update the loan information store to reflect TOP status.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.17			For Treasury Offset referral, an automated system should update the Core Financial System to record collections from TOP.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.20			For garnishment of Non-Federal Wages, an automated system should interface with the Core Financial System to record receipts remitted to the agency.	JFMIP-SR-99-8, Jun 99, Pg 52

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.08.21			For referral to Collection Agencies, an automated system should compare delinquent account data to agency program collection agency referral criteria to select delinquent loan accounts for referral to collection agencies.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.22			For referral to Collection Agencies, an automated system should sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.23			For referral to Collection Agencies, an automated system should calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.24			For referral to Collection Agencies, an automated system should assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.25			For referral to Collection Agencies, an automated system should document that the delinquent account has been referred to a collection agency.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.26			For referral to Collection Agencies, an automated system should generate and receive electronic transmissions of account balance data and status updates to and from collection agencies.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.27			For referral to Collection Agencies, an automated system should record receipts remitted to the collection agency and forwarded to the agency.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.28			For referral to Collection Agencies, an automated system should update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.29			For referral to Collection Agencies, an automated system should accept and match collection agency invoices with agency records.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.30			For referral to Collection Agencies, an automated system should be able to request, reconcile, and record returned accounts from collection agencies.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.31			For referral to Collection Agencies, an automated system should interface with the Core Financial System to be able to record collections processed through collection agencies.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.32			For litigation referral activities, an automated system should compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral. It must also support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.	JFMIP-SR-99-8, Jun 99, Pg 52

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.08.33			For litigation referral activities, an automated system should provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.34			For litigation referral activities, an automated system should calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.35			For litigation referral activities, an automated system should generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to Department of Justice (DOJ).	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.36			For litigation referral activities, an automated system should receive electronic transmissions of account data and status updates to and from the DOJ's Central Intake Facility, or the agency's Office of General Counsel's (OGC) automated system for referrals.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.37			For litigation referral activities, an automated system should update the loan status to reflect referrals for litigation so that the loan can be excluded from other collection actions, and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.38			For litigation referral activities, an automated system should match agency litigation referrals with the Department of Justice listing of agency litigation referrals.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.39			For litigation referral activities, an automated system should record and track recovery of judgment decisions.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.40			For litigation referral activities, an automated system should update the loan information store to reflect receipts and adjustments.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.41			For litigation referral activities, an automated system should interface with the Core Financial System to record any collections resulting from litigation.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.42			For Treasury Offset referral, an automated system should identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.43			For Treasury Offset referral, an automated system should offset delinquent debts internally before referral to TOP, where applicable.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.44			For Treasury Offset referral, an automated system should apply collections received through the TOP process to debtor accounts in accordance with applicable payment application rules.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.45			For Treasury Offset referral, an automated system should record offset fees in accordance with agency program requirements.	JFMIP-SR-99-8, Jun 99, Pg 51

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.08.46			For Treasury Offset referral, an automated system should process agency refunds given to borrowers erroneously, offset and transmit this information to Treasury in a timely manner.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.47			For Treasury Offset referral, an automated system should record refunds given by US Treasury and adjust the loan information store accordingly.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.48			For garnishment of Non-Federal Wages, an automated system should generate written notice informing the borrower of the agency's intention to initiate proceedings to collect the debt through deductions from pay, the nature and amount of the debt to be collected, and the debtor's rights.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.49			For garnishment of Non-Federal Wages, an automated system should document that the wage garnishment order was sent to the employer.	JFMIP-SR-99-8, Jun 99, Pg 51
11.08.50			For garnishment of Non-Federal Wages, an automated system should provide ad hoc reporting capability needed to monitor the amounts recovered through non-Federal wage garnishment.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.51			For garnishment of Non-Federal Wages, an automated system should document that the agency provided debtors a hearing, when requested.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.52			For garnishment of Non-Federal Wages, an automated system should apply collections received through wage garnishment according to agency application rules.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.53			For referral to Collection Agencies, an automated system should generate payment to the collection agency for services rendered through the Core Financial System.	JFMIP-SR-99-8, Jun 99, Pg 52
11.08.54			For litigation referral activities, an automated system should track filing of pleadings and other motions, including proofs of claims in bankruptcy, to ensure swift legal action and to monitor litigation activity.	JFMIP-SR-99-8, Jun 99, Pg 53
11.08.55		**D**	**Version 8 - This requirement deleted.**	
11.08.56			If a legitimate claim exists by a third party or by the borrower to a part of the recognized value of the foreclosed assets, the system must recognize the present value of the estimated claim as a special contra valuation allowance.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.L.1; SFFAS-2, Jun 08, Para 58

Chapter 09 - Delinquent Debt Collection: Write-offs and Close-outs Process

The following requirements originally included in this chapter in prior versions of this manual have been removed: 11.09.09, 11.09.14

11.09.01			To identify and document accounts selected for write-off, an automated system should compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible write-off.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.02			To identify and document accounts selected for write-off, an automated system should classify debtors based on financial profile and ability to repay.	JFMIP-SR-99-8, Jun 99, Pg 54

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.09.03			To identify and document accounts selected for write-off, an automated system should produce a CCLR for each loan account to be referred to agency counsel or the Department of Justice for approval of termination of collection action. It must also update the loan status to reflect the referral.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.04			To identify and document accounts selected for write-off, an automated system should update the loan information store to reflect approval or disapproval by agency counsel or the Department of Justice for termination of collection action.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.05			To identify and document accounts selected for write-off, an automated system should update the loan information store and provide an automated interface with the Core Financial System to record the write-off of the receivable.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.06			To monitor written-off accounts, an automated system should maintain a suspense file of inactive (written-off) loan accounts.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.07			To monitor written-off accounts, an automated system should reactivate written-off loan accounts at a system user's request if the debtor's financial status or the account status changes.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.08			To document close-out of uncollectible accounts, an automated system should compare loan account data to agency closeout criteria to identify debtor accounts eligible for closeout and 1099-C reporting.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.10			To document close-out of uncollectible accounts, an automated system should prepare and send a Form 1099-C to the IRS if the debtor has not responded within the required time period.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.11			To document close-out of uncollectible accounts, an automated system should update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.12			To document close-out of uncollectible accounts, an automated system should retain electronic summary records of closed out account activity for a period of five years for use in the agency's screening of new loan applications.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.13			To identify and document accounts selected for write-off, an automated system should have indicators of the financial well-being of a debtor, including debtor financial statements, credit bureau reports, and payment receipt history.	JFMIP-SR-99-8, Jun 99, Pg 54
11.09.15		**C**	When assets are acquired in full or partial settlement of post-1991 direct loans, the system must reduce the present value of the government's claim against the borrowers by the amount settled as a result of the foreclosure.	**DoDFMR Vol 12, Sep 08, Ch 4, 040202.L. 3**
11.09.16		**C**	When post-1991 direct loans are written off, the system must remove the unpaid principal of the loans from the gross amount of loans receivable and concurrently, the same amount is charged to the allowance for subsidy costs.	**DoDFMR Vol 12, Sep 08, Ch 4, 040202.M**

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 10 - Foreclose and Liquidate Collateral: Foreclosure on Collateral Process				
The following requirement originally included in this chapter in prior versions of this manual has been removed: 11.10.10				
11.10.01			To identify foreclosure candidates, an automated system should compare delinquent account data to collateral foreclosure selection criteria.	JFMIP-SR-99-8, Jun 99, Pg 55
11.10.02			To identify foreclosure candidates, an automated system should sort and group selected delinquent accounts by type of collateral (single family or multifamily, commercial, farm, etc.), location, loan-to-value ratios, and the amount of debt.	JFMIP-SR-99-8, Jun 99, Pg 55
11.10.03			To identify foreclosure candidates, an automated system should calculate outstanding principal, interest, penalties, and administrative charges for each loan account selected for review for foreclosure.	JFMIP-SR-99-8, Jun 99, Pg 55
11.10.04			When foreclosing a loan, an automated system should transmit a foreclosure notice to the borrower.	JFMIP-SR-99-8, Jun 99, Pg 56
11.10.05			When foreclosing a loan, an automated system should transmit information necessary for the foreclosure to the Department of Justice (DOJ) and/or the agency's Office of General Counsel (OGC), as applicable.	JFMIP-SR-99-8, Jun 99, Pg 56
11.10.06			When foreclosing a loan, an automated system should record the results of the foreclosure proceedings and title conveyance to the agency.	JFMIP-SR-99-8, Jun 99, Pg 56
11.10.07			When foreclosing a loan, an automated system should provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.	JFMIP-SR-99-8, Jun 99, Pg 56
11.10.08			When foreclosing a loan, an automated system should provide an automated interface to the Core Financial System that permits it to record the value of the property acquired and to reduce the receivable amount.	JFMIP-SR-99-8, Jun 99, Pg 56
11.10.09			When foreclosing a loan, an automated system should be able to generate or provide the information needed to manually prepare IRS Form 1099-A, Acquisition or Abandonment of Secured Property.	JFMIP-SR-99-8, Jun 99, Pg 56
11.10.11			When property is transferred from borrowers to a federal credit program through foreclosure or other means, in partial or full settlement of post-1991 direct loans, the system must recognize the foreclosed property is as an asset at the present value of its estimated future net cash inflows discounted at the original discount rate adjusted for the interest rate re-estimate.	SFFAS-2, Jun 08, Para 57; SFFAS-19, Jun 08, Para 7(e)
Chapter 11 - Foreclose and Liquidate Collateral: Manage Liquidate Collateral Process				
11.11.01			To manage collateral, an automated system should generate payments to property management contractors for services rendered.	JFMIP-SR-99-8, Jun 99, Pg 57

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.11.02			To manage collateral, an automated system should track, record, and classify operations and maintenance expenses related to the acquired collateral.	JFMIP-SR-99-8, Jun 99, Pg 57
11.11.03			To manage collateral, an automated system should document rental income and other collections related to the acquired collateral.	JFMIP-SR-99-8, Jun 99, Pg 57
11.11.04			To manage collateral, an automated system should post the expenses and income to the Core Financial System through an automated interface.	JFMIP-SR-99-8, Jun 99, Pg 57
11.11.05			For Disposal of Collateral, an automated system should update the loan information store to record receipts resulting from the liquidation of acquired collateral and the disposition of the collateral.	JFMIP-SR-99-8, Jun 99, Pg 57
11.11.06			For Disposal of Collateral, an automated system should provide an automated interface to the Core Financial System and the property management system to record disposal of the property and associated receipts.	JFMIP-SR-99-8, Jun 99, Pg 57
11.11.07			For Disposal of Collateral, an automated system should identify any deficiency balances remaining for the loan after collateral liquidation to allow for further collection activities.	JFMIP-SR-99-8, Jun 99, Pg 57
11.11.08			To support internal management information requirements for the Delinquent Debt Collection function, an automated system should provide at least the following types of management information: • detailed transaction history, • standard management control/activity, • exceptions, • offsetting agency description, • trend analysis or performance, • collection contractor compensation, and • collateral management activity and expense.	JFMIP-SR-99-8, Jun 99, Pg 58

Chapter 12 - Cost of Post-1991 Direct Loans

The following requirement originally included in this chapter in prior versions of this manual has been removed: 11.12.17

11.12.01			An automated system must record Post-1991 direct loans as assets at the present value of their estimated net cash inflows. The difference between the outstanding principal of the loans and the present value of their net cash inflows is recognized as a subsidy cost allowance.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.A; SFFAS-2, Jun 08, Para 22

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.12.02			An automated system must record a subsidy expense for Post-1991 direct loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate on marketable Treasury securities of similar maturity to the cash flows of the direct loan or loan guarantee for which the estimate is being made.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.C; SFFAS-2, Jun 08, Para 24; SFFAS-19, Jun 08, Para 6(a)
11.12.03			During the fiscal year in which new direct loans are disbursed, an automated system must recognize the components of the subsidy expense of those new direct loans separately as interest subsidy costs, default costs, fees and other collections, and other subsidy costs.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.C.1; SFFAS-2, Jun 08, Para 25
11.12.04			An automated system must record the present value of fees and other collections as a deduction from subsidy costs.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.C.4; SFFAS-2, Jun 08, Para 28
11.12.05			An automated system must amortize the subsidy cost allowance for direct loans by the interest method using the interest rate that was used to calculate the present value of the direct loans when the direct loans were disbursed, after adjusting for the interest rate re-estimate. The amortized amount is recognized as an increase or decrease in interest income.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D; SFFAS-2, Jun 08, Para 30; SFFAS-19, Jun 08, Para 7(a)
11.12.06			An automated system must re-estimate the following subsidy cost allowance, for direct loans, as of the date of the financial statements: • interest rate re-estimates and • technical/default re-estimates. Each program re-estimate should be measured and disclosed in these two components separately.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D.2; SFFAS-18, Jun 08, Para 9
11.12.07			An automated system must recognize any increase or decrease in the subsidy cost allowance resulting from the re-estimates as an increase or decrease in subsidy expense for the current reporting period.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D.2; SFFAS-18, Jun 08, Para 9;
11.12.08			An automated system must recognize interest accrued on direct loans, including amortized interest, as interest income.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.F; SFFAS-2, Jun 08, Para 37

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.12.09			An automated system must recognize interest due from the U.S. Treasury on un-invested funds as interest income.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.F; SFFAS-2, Jun 08, Para 37
11.12.10			An automated system must recognize interest accrued on debt to the U.S. Treasury as interest expense.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.F; SFFAS-2, Jun 08, Para 37
11.12.11			An automated system must recognize losses and liabilities of direct loans, obligated before October 1, 1992, when it is more likely than not that the direct loans will not be totally collected.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.G; SFFAS-2, Jun 08, Para 39
11.12.12			An automated system must re-estimate the allowance of the uncollectible amounts, for pre-1992 direct loans, each year as of the date of the financial statements.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.G.1; SFFAS-2, Jun 08, Para 39
11.12.13			An automated system must recognize the amount of the modification cost of direct loans as a modification expense when pre-1992 or post-1991 direct loans are modified.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.I; SFFAS-2, Jun 08, Para 45;
11.12.14			An automated system must recognize any difference between the change in book value and the cost of modification of both pre 1992 and post 1991 direct loans as a gain or loss.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.I.3; SFFAS-2, Jun 08, Para 48
11.12.15			For post-1991 direct loans, an automated system must recognize as a financing source (or a reduction in financing source) the modification adjustment transfer paid or received to offset any gain or loss.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.I.3; SFFAS-2, Jun 08, Para 48
11.12.16		**C**	An automated system must recognize any difference between the book value loss (or gain) and the cost of modification on a sale of a pre 1992 and post 1991 direct loan as a gain or loss.	SFFAS-2, Jun 08, Para 55; **DoDFMR Vol 12, Sep 08, Ch 4, 040202.I.3**
11.12.18			The actual historical experience for the performance of a risk category is a primary factor upon which an estimation of default cost is based. To document actual experience, an automated system shall maintain a database to provide historical information on actual payments, prepayments, late payments, defaults, recoveries, and amounts written off.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.E.3

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.12.19			When a post-1991 direct loan is modified, an automated system must change the existing book value of that loan to an amount equal to the present value of the net cash inflows projected under the modified terms from the time of modification to the loan's maturity. That amount is discounted at the original discount rate (the rate that was originally used to calculate the present value of the direct loan, when the direct loan was disbursed, after adjusting for the interest rate re-estimate).	DoDFMR Vol 12, Sep 08, Ch 4, 040202.I.1; SFFAS-2, Jun 08, Para 46; SFFAS-19, Jun 08, Para 7(c)
11.12.20			When property is transferred from borrowers to a federal credit program through foreclosure or other means, in partial or full settlement of post-1991 direct loans or as a compensation for losses that the government sustained under post-1991 loan guarantees, an automated system must recognize the foreclosed property as an asset and record the asset at the present value of its estimated future net cash inflows discounted at the original discount rate adjusted for the interest rate re-estimate.	DoDFMR Vol 12, Sep 08, Ch 4, 040202 L; SFFAS-2, Jun 08 para 57; SFFAS-19, Jun 08 para 7 (e)
Chapter 13 - Cross Servicing				
The following requirement originally included in this chapter in prior versions of this manual has been removed: 11.13.23				
11.13.01			When using an agency authorized to cross-service, an automated system should identify the volume and type of debts serviced.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.02			When using an agency authorized to cross-service, an automated system should identify the tools used by the agency to collect its own debt.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.03			When using an agency authorized to cross-service, an automated system should provide one or more years of information on the average age of debt over 180 days.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.04			When using an agency authorized to cross-service, an automated system should calculate the amount of debt collected using various collection tools.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.05			When using an agency authorized to cross-service, an automated system should accrue late charges, as required by referring agency.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.06			When using an agency authorized to cross-service, an automated system should provide information to referring agency sufficient for the referring agency to satisfactorily complete the Report on Receivables Due From the Public.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.07			When using an agency authorized to cross-service, an automated system should track, by portfolio, age of debt referred, dollar and number of referrals, collections on referred debts and report to Treasury on a monthly basis.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.08			When using an agency authorized to cross-service, an automated system should provide information to referring agency as needed, i.e. collections received.	JFMIP-SR-99-8, Jun 99, Pg 36

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.13.09			When using an agency authorized to cross-service, an automated system should provide ad hoc reporting capability needed to satisfy referring agencies unique information requests such as, length of workout agreements, percent of debt that can be compromised, etc.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.10			In identifying accounts to be selected for cross-servicing, an automated system should compare delinquent loan account information to statutory criteria to select delinquent loan accounts for possible referral.	JFMIP-SR-99-8, Jun 99, Pg 35
11.13.11			In identifying accounts to be selected for cross-servicing, an automated system should generate notification to the debtor of the agency's intent to refer the debt to a debt collection center.	JFMIP-SR-99-8, Jun 99, Pg 35
11.13.12			In identifying accounts to be selected for cross-servicing, an automated system should update the loan information store.	JFMIP-SR-99-8, Jun 99, Pg 35
11.13.13			In identifying accounts to be selected for cross-servicing, an automated system should identify accounts that can no longer be serviced by agency personnel.	JFMIP-SR-99-8, Jun 99, Pg 35
11.13.14			In monitoring accounts referred to the debt collection center, an automated system should identify accounts with monetary adjustments that must be reported to the debt collection center.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.15			In monitoring accounts referred to the debt collection center, an automated system should provide ad hoc reporting capability needed to monitor the accounts referred to a debt collection center and the amounts recovered.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.16			In monitoring accounts referred to the debt collection center, an automated system should interface with the Core Financial System to record receipts remitted to the agency.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.17			In monitoring accounts referred to the debt collection center, an automated system should apply collections received from the debt collection center according to agency application rules.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.18			In monitoring accounts referred to the debt collection center, an automated system should record collection fees in accordance with agency program requirements.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.19			In monitoring accounts referred to the debt collection center, an automated system should process agency or debt collection center refunds, notify debt collection center as appropriate, and update the loan information store.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.20			In monitoring accounts referred to the debt collection center, an automated system should notify debt collection center of adjustments, recall of debt, or collections received by the agency on the referred debt.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.21			In monitoring accounts referred to the debt collection center, an automated system should remove from the accounting and financial records accounts that the debt collection center recommends should be written off.	JFMIP-SR-99-8, Jun 99, Pg 36
11.13.22		**D**	**Version 8 - This requirement deleted.**	

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 14 - Reporting				
11.14.01			An automated system must support disclosure, in footnotes to financial statements, to explain of the nature of the modifications of direct loans, the discount rate used to calculate the modification expense, and the basis for recognizing a gain or loss related to the modifications.	DoDFMR Vol 12, Sep 08, Ch 04, 040202.K; SFFAS-2, Jun 08, Para 56
11.14.02			An automated system should allow a reporting entity to display a reconciliation between the beginning and ending balances of the subsidy cost allowance for outstanding direct loans and the liability for outstanding loan guarantees reported in an entity's Balance Sheet in a note to the financial statements.	DoDFMR Vol 12, Sep 08, Ch 4, 040202.N.2; SFFAS-18, Jun 08, Para 10
11.14.03			An automated system must be capable of producing a complete transaction history of each loan.	JFMIP-SR-99-8, Jun 99, Pg 61
11.14.04			An automated system must support the following external reporting requirements of OMB and Treasury, including those associated with Federal Credit Reform Act (FCRA) of 1990 and the Chief Financial Officer (CFO) Act of 1990: • SF-132, Apportionment and Reapportionment Schedule • SF-133, Report on Budget Execution • SF-220-9, Report on Accounts and Loans Receivable Due from the Public	JFMIP-SR-99-8, Jun 99, Pg 61
11.14.05			For direct loan programs, reporting entities should also disclose, at the program level, the subsidy rates for the total subsidy cost and its components for the interest subsidy costs, default costs (net of recoveries), fees and other collections, and other costs, estimated for direct loans in the current year's budget for the current year's cohorts.	SFFAS-18, Jun 08 para 11 B
11.14.06			For direct loan programs, reporting entities should disclose, discuss, and explain events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions, that have had a significant and measurable effect on subsidy rates, subsidy expense, and subsidy re-estimates. The disclosure and discussion should also include events and changes that have occurred and are more likely than not to have a significant impact but the effects of which are not measurable at the reporting date.	SFFAS-18, Jun 08 para 11 C
11.14.07		**A**	**An automated system should provide a user-friendly query tool (preferably graphics-based) that facilitates reporting rapidly on any required data elements.**	**JFMIP-SR-99-8, Jun 99, Pg 26**

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
11.14.08		**A**	**An automated system should provide at least the following types of management information:** **- Approval and Rejection Monitoring** **- Override Exceptions** **- Potential Application Fraud** **- Detailed Transaction History** **- Exceptions** **- Disbursement Management Summary**	**JFMIP-SR-99-8, Jun 99, Pg 26**

ACRONYMS

ACH Auto mated Clearing-House

CAIVRS Credit Alert Interactive Voice Response System
CCLR Claims Collection Litigation Report
CM Configuration Management

DFAS Defense Finance and Accounting Service
DoD Department of Defense
DoDFMR DoD Financial Management Regulation
DoJ Department of Justice

EDA Electronic Debit Account

FASAB Federal Accounting Standards Advisory Board
FFMIA Federal Financial Management Improvement Act
FSIO Financial System Integration Office

JFMIP Joint Financial Management Improvement Program

OFFM Office of Federal Financial Management
OGC Office of General Counsel
OMB Office of Management and Budget

SFFAS Statement of Federal Financial Accounting Standards

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 12, Guaranteed Loans

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 12 – Guaranteed Loans		
Req. ID	**Change Type**	**Reason for Change**
12.13.007	**D**	**Duplicate of 12.13.06**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual

Volume 12, Guaranteed Loans

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 12, Guaranteed Loans

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and the authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources of requirements may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. However, these systems frequently are "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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GUARANTEED LOANS INTRODUCTION

Annually, Federal agencies guarantee billions of dollars of loans made by various lending institutions to American citizens and companies. Outstanding guaranteed loans represent liabilities to the Federal Government. Because of the magnitude of Federal loan activity, the FSIO has established specific requirements for agencies' systems used to manage guaranteed loan processes and portfolios. These requirements encompass the full scope of requirements for an automated guaranteed-loan system. Each Agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified. Chapter 4 of DoD 7000.14-R, Volume 12 prescribes the Department of Defense's accounting requirements for loan guarantees. These requirements reflect FASAB's Statement of Federal Financial Accounting Standards (SFFAS) No. 2 and subsequent amendments in SFFAS Nos. 18 and 19.

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.01			A system must record and update lender application information, ensuring that all required data is present and valid (e.g., Taxpayer Identification Number (TIN).	JFMIP SR-00-01, Mar 00, Pg 22		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_1
Lender Management: Lender Eligibility	12.01.02			A system must document that any required lender application fee has been received and calculated correctly.	JFMIP SR-00-01, Mar 00, Pg 22		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_2
Lender Management: Lender Eligibility	12.01.03			A system must provide an automated interface with the Core Financial System to record the receipt of any application fee.	JFMIP SR-00-01, Mar 00, Pg 22		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_3
Lender Management: Lender Eligibility	12.01.04			A system must compare lender application information against information on firms currently debarred or suspended from participating in a government contract or delinquent on a debt to the government.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_4
Lender Management: Lender Eligibility	12.01.05	Y		To add value, a system should compare lender application information against qualification requirements and provide the results to principal officers and staff.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_5
Lender Management: Lender Eligibility	12.01.06			A system must compare lender application information against information concerning the lender's financial credentials gathered from banking regulatory agencies, rating services, and other information sources.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_6
Lender Management: Lender Eligibility	12.01.07			A system must compare lender application information against lender performance data.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_7
Lender Management: Lender Eligibility	12.01.08			A system must update the lender information store to reflect the agency's decision on the lender application.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_8
Lender Management: Lender Eligibility	12.01.09	Y		A system should generate and electronically transmit a notice to inform the lender of approval or disapproval of the lender's application.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_9
Lender Management: Lender Eligibility	12.01.10			A system must maintain data on lender disapprovals as a historical reference to support effective monitoring of future lenders.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_10
Lender Management: Lender Eligibility	12.01.11	Y		A system should record text comments related to approval or disapproval of the lender application.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_11
Lender Management: Lender Eligibility	12.01.12			A system must record relevant data concerning the lender agreement.	JFMIP SR-00-01, Mar 00, Pg 23		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_12
Lender Management: Lender Eligibility	12.01.13	Y		A system should generate the lender agreement for signature by the lender.	JFMIP SR-00-01, Mar 00, Pg 24		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_13

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.14			A system must document that the agency and lender have consummated the lender agreement.	JFMIP SR-00-01, Mar 00, Pg 24		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_14
Lender Management: Lender Eligibility	12.01.15			A system must provide a tracking mechanism to identify expiring agreements needing renewal.	JFMIP SR-00-01, Mar 00, Pg 24		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_15
Lender Management: Lender Eligibility	12.01.16			A system being designed and implemented, or in use, must operate in accordance with laws, regulations; and judicial decisions. It is the responsibility of each agency to be knowledgeable of the|legal requirements governing its human resources and payroll operations.	JFMIP SR-00-01, Mar 00, Pg 10		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_16
Lender Management: Lender Eligibility	12.01.17			A guaranteed loan system must control the data in the optional processes which must be consistent with standard guaranteed loan systems that contain the official records for the agency.	JFMIP SR-00-01, PAGE 10		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_17
Lender Management: Lender Eligibility	12.01.18			A system interacts with the core financial system to perform fund control check, initiate or record payments, and record the results of other guaranteed loan-related financial transactions, and acknowledge receipt of financial information exchange.	JFMIP SR-00-01, Mar 00, Pg 12		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_18
Lender Management: Lender Eligibility	12.01.19			A system must be able to perform automatic system balancing.	JFMIP SR-00-01, Mar 00, Pg 12		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_19
Lender Management: Lender Eligibility	12.01.20			A system must use Lender/Servicer Information. This refers to data about the lender necessary to determine the eligibility and creditworthiness of the lender financial information concerning the level of loans under the lender's control; data about the lender's level of responsibility extending loans to borrowers both within the agency and outside the agency; and the status of the various reviews performed on the lender. This information store includes the following data: - Lender/Servicer Application Data - Lender/Servicer Review Data - Approved Lender/Servicer Data - Lender/Servicer Status	JFMIP SR-00-01, Mar 00, Pg 14		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_20

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.21			A system must store guarantee information. This refers to data about guarantee requests received by the agency. The amount of information about each individual loan will vary depending on the loan's size, the lender's status, the statutory requirements of an individual loan program and each individual agency's policies. This information store includes the following data: - Guarantee Data (e.g., lender, loan amount, guarantee level, loan status, subsidy information, interest rate, and loan terms) - Collateral Data (e.g., appraised value, status) (Mandatory unless specifically excluded by program requirements - Borrower Data (e.g., borrower's name, address, social security number (SSN) or taxpayer identification number (TIN), financial data) - Guarantee fees due and/or collected	JFMIP SR-00-01, Mar 00, Pg 14-15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_21
Lender Management: Lender Eligibility	12.01.22			A system must use Claim Information. This refers to data about a lender's claim for payment from the government on a defaulted loan under the guarantee agreement. This information store includes the following data: - Claim Application Data - Claim Status	JFMIP SR-00-01, Mar 00, Pg 15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_23
Lender Management: Lender Eligibility	12.01.23			A system must use Acquired Loan Information. This refers to data associated with, a defaulted or delinquent loan guarantee that has been acquired by the agency. This store will include all loan information plus other data required for loan servicing and collection activity. This information store includes the following data: - Acquired Loan Data - Acquired Loan Status - Acquired Loan Collateral Data - Payment History	JFMIP SR-00-01, Mar 00, Pg 15		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_24

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.24			A system must use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data: - Lender Eligibility - Lender Financial Rating - Lender-Risk Rating - Portfolio Evaluation - Creditworthiness (Mandatory unless specifically excluded by program requirements) - Borrower Eligibility - Guarantee Fees|- Fee Penalty - Claim Application Evaluation - Receipt Application Rules - Debt Collection|- CAIVRS Referral - Credit Bureau Reporting - Treasury Offset Referral - Collection Agency Selection - Litigation Referral - Write-off	JFMIP SR-00-01, Mar 00, Pg 15-16		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_25
Lender Management: Lender Eligibility	12.01.25			A system must use Core Financial System Information. This refers to information for performing funds control checks, initiating or recording payments, and recording the results of other guaranteed loan financial transactions. This information store includes the following data:|- Budget Execution Data|- Receivables|- Disbursement Data|- Collections/Receipts|- Administrative Costs|- Principal and Interest Data|- Acquired Asset Data|- Collateral	JFMIP SR-00-01, Mar 00, Pg 16		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_27
Lender Management: Lender Eligibility	12.01.26			A system must use External Organizational Information. This refers to information coming from outside the agency into the system. This information store is composed of the following types of data: - Lender Rating Data - Treasury Interest Rates - SF-1151's (Non-Expenditure Transfer Authorization) and SF-1081% (Voucher a Schedule of Withdrawals and Credits) - Loan Status|- Sale Approval - Collection Activities and Results - Write-off Approval - Foreclosure Data	JFMIP SR-00-01, Mar 00, Pg 16-17		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_28
Lender Management: Lender Eligibility	12.01.27			A guaranteed loan system must use the following functions should be supported by the system:|- Lender Management - Guarantee Extension and Maintenance - Portfolio Management - Acquired Loan Servicing - Delinquent Debt Collection - Treasury Cross Servicing I - Other Reporting Requirements	JFMIP SR-00-01, PAGE 20		Record Loans and Grants	Proposal-to-Reward	Lender_Eligibility_30

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender Eligibility	12.01.31	Y		A system may refer to data about guarantee requests received by the agency. The amount of information about each individual loan will vary depending on the loan's size, the lender's status, the statutory requirements of an individual loan program and each individual agency's policies. This information store includes:|- Rejected Guarantee Data (e.g., lender, reason for rejection)	JFMIP SR-00-01, Mar 00, Pg 15				
Lender Management: Lender Eligibility	12.01.32	Y		A system may use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data: - Close-out - Loan Sale	JFMIP SR-00-01, Mar 00, Pg 16				
Lender Management: Lender Eligibility	12.01.33	Y		A system may use External Organizational Information. This refers to information coming from outside the agency into the system. This information store is composed of the following types of data: - Sale Proceeds	JFMIP SR-00-01, Mar 00, Pg 17				
Lender Management: Lender/Service Monitoring	12.02.01			A system must compare lender/servicer financial and performance information against agency portfolio evaluation criteria to identify lenders/servicer for regular or special review.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_1
Lender Management: Lender/Service Monitoring	12.02.02			A system must have the capability to compute performance statistics for effective monitoring, including delinquency rates, default rates, and claim rates.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_2
Lender Management: Lender/Service Monitoring	12.02.04			A system must compute a quantified risk for each lender/service. The risk is quantified by weighting appropriate risk factors (e.g., loan volume, delinquency rate, default rate) based on the correlation between the risk factor and lender/ servicer performance.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_3
Lender Management: Lender/Service Monitoring	12.02.05			A system must compare the quantified lender/servicer risk to risk rating criteria to assign a risk rating to each lender/servicer (e.g. high, medium, low).	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_4
Lender Management: Lender/Service Monitoring	12.02.06	Y		A system should enter high-risk lenders/servicers on a problem watch list and generate a notice to each affected lender/servicer.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_5
Lender Management: Lender/Service Monitoring	12.02.07			A system must provide historical performance information on lenders and services identified for review to the review team. The preferred method is by electronic means.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_6
Lender Management: Lender/Service Monitoring	12.02.08	Y		A system should provide for scheduling and tracking of the review team's activities.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_7
Lender Management: Lender/Service Monitoring	12.02.09	Y		A system should document review results including date of review, name(s) of reviewer(s), and any deficiencies and associated explanations.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_8

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender/Service Monitoring	12.02.10	Y		A system should record text comments relevant to the review process.	JFMIP SR-00-01, Mar 00, Pg 25		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_9
Lender Management: Lender/Service Monitoring	12.02.11	Y		A system should generate a notice to inform the|lender/servicer o a finding of non-compliance (electronically, where appropriate), including any penalties or sanctions, and the right to appeal.	JFMIP SR-00-01, Mar 00, Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_10
Lender Management: Lender/Service Monitoring	12.02.12	Y		A system should document and track corrective action plans agreed to by the agency and the lender/servicer, including proposed resolution dates, and update lender/servicer data to reflect any changes in status resulting from the corrective actions.	JFMIP SR-00-01, Mar 00, Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_11
Lender Management: Lender/Service Monitoring	12.02.13			A system must update the status of lenders and servicers that do not comply with agency standards for continued program participation or do not correct deficiencies identified through reviews in a reasonable period of time. The system must also provide data to support corrective action plans such as penalties and/or sanctions.	JFMIP SR-00-01, Mar 00, Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_12
Lender Management: Lender/Service Monitoring	12.02.14	Y		A system should document and track appeals received from the lender/servicer and agency appeal decisions and generate a decision notice to the lender/servicer.	JFMIP SR-00-01, Mar 00, Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_13
Lender Management: Lender/Service Monitoring	12.02.15			A system must record penalties and/or sanctions imposed by the agency review board on those lenders or servicers found to be in serious and frequent non-compliance with federal problem standards.	JFMIP SR-00-01, Mar 00, Pg 26		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_14
Lender Management: Lender/Service Monitoring	12.02.17			A system must record critical data on the lender's guarantee request to support the guarantee evaluation process.	JFMIP SR-00-01, Mar 00, Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_15
Lender Management: Lender/Service Monitoring	12.02.18			A system must provide access to guarantee|request information to each individual participating in the|guarantee decision.	JFMIP SR-00-01, Mar 00, Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_16
Lender Management: Lender/Service Monitoring	12.02.19	Y		A system should record text comments relevant to the|guarantee decision.	JFMIP SR-00-01, Mar 00, Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_17
Lender Management: Lender/Service Monitoring	12.02.20			A system must compare borrower information|on the lender's guarantee request to agency program borrower|eligibility criteria.	JFMIP SR-00-01, Mar 00, Pg 29		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_18
Lender Management: Lender/Service Monitoring	12.02.21			A system must check the appropriate system data files to determine whether a lender has recently submitted a duplicate guarantee request for the applicant, or a guarantee request for the applicant has been previously denied.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_19
Lender Management: Lender/Service Monitoring	12.02.22	Y		A system should document that the lender obtained a credit bureau report.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_20

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Lender Management: Lender/Service Monitoring	12.02.23			A system must compare the applicant's credit worthiness information to system-stored program credit worthiness criteria and assign a credit risk rating to the applicant, unless specifically excluded by program requirements.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_21
Lender Management: Lender/Service Monitoring	12.02.24	Y		A system should document that borrower financial data, repayment ability, and repayment history have been verified.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_22
Lender Management: Lender/Service Monitoring	12.02.25			A system must document whether the applicant has previously defaulted on debt to the federal government.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_23
Lender Management: Lender/Service Monitoring	12.02.26			A system must provide the information needed to re-compute the credit subsidy amount associated with a guaranteed loan using projected cash flows and the applicable Treasury interest rate in accordance with OMB Circular A-11, and SFFAS No 2.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_24
Lender Management: Lender/Service Monitoring	12.02.27			A system must provide an automated interface with the Core Financial System to determine if sufficient funds are available in the program account and if available lending limits in the financing account are sufficient to cover the subsidy cost and the face value of the proposed guarantee.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_25
Lender Management: Lender/Service Monitoring	12.02.28			A system must reflect the approved guarantee status.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_26
Lender Management: Lender/Service Monitoring	12.02.29			A system must accept, identify, track, and report supervisor overrides of system-generated acceptance/rejection recommendations.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_27
Lender Management: Lender/Service Monitoring	12.02.30			A system must create and maintain a system record of rejected guarantee requests.	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_28
Lender Management: Lender/Service Monitoring	12.02.31	Y		A system should notify the lender of approval or disapproval (electronically where appropriate).	JFMIP SR-00-01, Mar 00, Pg 30		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_29
Lender Management: Lender/Service Monitoring	12.02.32	Y		A system should provide at least the following types of management information: lender eligibility activity, completed reviews, lender performance, and exceptions.	JFMIP SR-00-01, Mar 00, Pg 26-27		Record Loans and Grants	Proposal-to-Reward	Lender_Service_Monitoring_30
Guarantee Extension and Maintenance: Guarantee Origination	12.03.01			A system must record the cohort and risk category, as defined in OMB Circular A-11, associated with the guaranteed loan.	JFMIP SR-00-01, Mar 00, Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_1
Guarantee Extension and Maintenance: Guarantee Origination	12.03.02			A system must assign a unique account number to the guaranteed loan that remains unchanged throughout the|life of the guarantee.	JFMIP SR-00-01, Mar 00, Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_2

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Guarantee Extension and Maintenance: Guarantee Origination	12.03.03			A system must generate a guarantee endorsement to confirm that the loan is guaranteed and transmit it to the lender (electronically where possible).	JFMIP SR-00-01, Mar 00, Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_3
Guarantee Extension and Maintenance: Guarantee Origination	12.03.04			A system must calculate and record the guarantee origination fee in accordance with the terms and conditions of the guarantee agreement.	JFMIP SR-00-01, Mar 00, Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_4
Guarantee Extension and Maintenance: Guarantee Origination	12.03.05	Y		A system should transmit the origination fee invoice to the lender.	JFMIP SR-00-01, Mar 00, Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_5
Guarantee Extension and Maintenance: Guarantee Origination	12.03.06			A system must record collections of origination fees received.	JFMIP SR-00-01, Mar 00, Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_6
Guarantee Extension and Maintenance: Guarantee Origination	12.03.08			A system must provide an automated interface with the Core Financial System to record the guaranteed loan commitment, the obligation for the related subsidy, and the origination fee, receivable, and collection.	JFMIP SR-00-01, Mar 00, Pg 31		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_7
Guarantee Extension and Maintenance: Guarantee Origination	12.03.09	Y		A system should provide the capability to receive electronic transmission of disbursement data by the lender.	JFMIP SR-00-01, Mar 00, Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_8
Guarantee Extension and Maintenance: Guarantee Origination	12.03.10			A system must have the capability to record information on loan disbursements by the lender, including amounts and applicable Treasury interest rates, to support interest computations and subsidy re-estimates, unless specifically excluded by program requirements.	JFMIP SR-00-01, Mar 00, Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_9
Guarantee Extension and Maintenance: Guarantee Origination	12.03.11			A system must provide an automated interface with the Core Financial System to record the outlay of subsidy from the program account.	JFMIP SR-00-01, Mar 00, Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_10
Guarantee Extension and Maintenance: Guarantee Origination	12.03.13	Y		A system should provide the capability for reporting loan-closing information.	JFMIP SR-00-01, Mar 00, Pg 32		Record Loans and Grants	Proposal-to-Reward	Guarantee_Origination_11
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.01			A system must support reevaluation of the modified loans in accordance with OMB Circular A-11 and program policy.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_1

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.02			A system must reflect the modified status of the guaranteed loan.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_2
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.03			A system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record. Also, it must maintain a link between the new loan account established for the new instrument and the old loan account records.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_3
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.04			A system must perform a funds control check to verify the availability of subsidy through an automated interface with the Core Financial System.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_4
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.05			A system must provide an automated interface with the Core Financial System to record the subsidy changes associated with the guaranteed loan modification.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_5
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.06			A system must compare guaranteed loan data to guaranteed fee criteria to determine which lenders owe guarantee fees.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_6
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.07			A system must compute the amount of the guarantee fee.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_7
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.08			A system must identify lenders with overdue fee payments and calculate penalties on loans for which lenders have not submitted guaranteed fee payments.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_8
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.10			A system must generate invoices, including penalties assessed for late payment, for guarantee fee payments due from lenders (electronically where possible).	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_9
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.11			A system must provide an automated interface with the Core Financial System to record the receipt of guarantee fees from lenders.	JFMIP SR-00-01, Mar 00, Pg 33		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_10

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.12			A system must identify guaranteed loans requiring interest supplement payments.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_11
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.13			A system must compare current interest rates to the interest rates in the agreement to determine the appropriate levels of interest supplements required.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_12
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.14			A system must recognize the interest supplement payment as an interest subsidy expense and a loan guarantee interest supplement liability.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_13
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.15			A system must provide an automated interface with the Core Financial System to initiate and record disbursements for interest supplement payments. If the guaranteed loan itself handles the payment processing, it must meet the requirements in the Core Financial System Requirements related to payments and send summary data to the Core Financial System.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_14
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.16	Y		A system should capture the estimated useful economic life of the pledged collateral and compare it to the proposed term of the loan.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_15
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.17	Y		A system should document that transactions over a predetermined amount identified by program requirements have a collateral appraisal by a licensed or certified appraiser.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_16
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.18	Y		A system should compute the loan-to-value ratio and flag those loans with a ratio exceeding applicable program requirements.	JFMIP SR-00-01, Mar 00, Pg 34		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_17
Guarantee Extension and Maintenance: Guaranteed Loan Maintenance	12.04.19	Y		A system should provide at least the following types of management information: approval and rejection monitoring, override expectations, potential application fraud, approval/rejection statistics, detailed transaction history, median loan-to-value ratio, loan guarantee fee collection, loan guarantee periodic fee collection, and exceptions.	JFMIP SR-00-01, Mar 00, Pg 35		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Maintenance_18
Portfolio Management: Portfolio Performance	12.05.01			A system must receive and document loan guarantee information from lenders (electronically where appropriate).	JFMIP SR-00-01, Mar 00, Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_1

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Portfolio Management: Portfolio Performance	12.05.02			A system must have the capability to maintain standard information on the history and status of each guaranteed loan (e.g., borrower identification, amount and nature of debt, loan originator, holder, and/or servicer).	JFMIP SR-00-01, Mar 00, Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_2
Portfolio Management: Portfolio Performance	12.05.03			A system must maintain data from the lender, which identifies delinquent accounts and potential defaults.	JFMIP SR-00-01, Mar 00, Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_3
Portfolio Management: Portfolio Performance	12.05.04			A system must accept lender data by cohort and risk category.	JFMIP SR-00-01, Mar 00, Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_4
Portfolio Management: Portfolio Performance	12.05.05			A system must provide agency access to the loan status information.	JFMIP SR-00-01, Mar 00, Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_5
Portfolio Management: Portfolio Performance	12.05.06			A system must compute and maintain program performance information such as: - number and dollar value of loans made, - average loan size, - loans made by geographical region, - number and amount of defaulted loan accounts, - number and amount of claims paid, and - amount of loan write-offs.	JFMIP SR-00-01, Mar 00, Pg 38		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_6
Portfolio Management: Portfolio Performance	12.05.07			A system must compute and maintain financial measures to help assess the credit soundness of a loan program, such as: - overall portfolio risk rate, - average loan to value ratio (for collateralized programs), - write-offs as a percentage of seriously delinquent acquired loans, - net proceeds on real property sold compared to appraised value, - loan loss rates, - recovery rates, and - loan currency rate.	JFMIP SR-00-01, Mar 00, Pg 38		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_7
Portfolio Management: Portfolio Performance	12.05.08			A system must maintain portfolio data needed to determine the effectiveness of use of agency resources, such as: - administrative cost per loan guarantee approved, - administrative cost per acquired loan serviced, -administrative cost per dollar collected, and - time required to process a loan guarantee application.	JFMIP SR-00-01, Mar 00, Pg 38		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_8
Portfolio Management: Portfolio Performance	12.05.09			A system must receive and record lender substitution and/or transfer data, i.e., secondary market sales (electronically where possible).	JFMIP SR-00-01, Mar 00, Pg 37		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Performance_9
Portfolio Management: Program Financing	12.06.01			A system must execute SF-1151's, and also record amounts borrowed from the Treasury to cover shortfalls in subsidy estimates temporarily.	JFMIP SR-00-01, Mar 00, Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_1

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Portfolio Management: Program Financing	12.06.02			A system must track the amount of un-invested funds in the financing account as needed to support interest earnings calculations.	JFMIP SR-00-01, Mar 00, Pg 39		0	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_2
Portfolio Management: Program Financing	12.06.03			A system must compute interest expense on borrowings and interest earnings on un-invested funds.	JFMIP SR-00-01, Mar 00, Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_3
Portfolio Management: Program Financing	12.06.04			A system must execute and record receipt of interest earnings from the Treasury on un-invested funds using SF-1081's.	JFMIP SR-00-01, Mar 00, Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_4
Portfolio Management: Program Financing	12.06.05			A system must support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB Circular A-11 and SFFAS No. 2.	JFMIP SR-00-01, Mar 00, Pg 41		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_5
Portfolio Management: Program Financing	12.06.06			A system must have the capability to maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.	JFMIP SR-00-01, Mar 00, Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_6
Portfolio Management: Program Financing	12.06.08			A system must compare the current year re-estimated subsidy cost to prior years re-estimated loan subsidy costs to determine whether subsidy costs for a risk category increased or decreased.	JFMIP SR-00-01, Mar 00, Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_7
Portfolio Management: Program Financing	12.06.09			A system must transfer loan subsidies from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies to provide adequate funding for each risk category.	JFMIP SR-00-01, Mar 00, Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_8
Portfolio Management: Program Financing	12.06.10			A system must group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. The system must also support the request for an apportionment and obligation of funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy of cohorts of loans to the Special Receipt Account.	JFMIP SR-00-01, Mar 00, Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_9
Portfolio Management: Program Financing	12.06.15			A system must execute and record repayment of principal using SF-1151's, and interest to the U.S. Treasury using SF-1081's.	JFMIP SR-00-01, Mar 00, Pg 39		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_10
Portfolio Management: Program Financing	12.06.16			A system must provide at least the following types of management information: detailed transaction history, profile of guaranteed loan portfolio, and program credit reform status.	JFMIP SR-00-01, Mar 00, Pg 42		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Portfolio_Program_Financing_11
Acquired Loan Servicing: Claim Processing	12.07.01			A system must record key claim data, maintain data on original and if applicable, final claims.	JFMIP SR-00-01, Mar 00, Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_1

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquired Loan Servicing: Claim Processing	12.07.02			A system must compare the claim application information to the agency's program claim application evaluation criteria.	JFMIP SR-00-01, Mar 00, Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_2
Acquired Loan Servicing: Claim Processing	12.07.03			A system must suspend processing for claims that are incomplete; and the claims should remain in suspension until they are corrected.	JFMIP SR-00-01, Mar 00, Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_3
Acquired Loan Servicing: Claim Processing	12.07.04			A system must identify claims not meeting agency program requirements and notify the lender of the rejection.	JFMIP SR-00-01, Mar 00, Pg 44		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_4
Acquired Loan Servicing: Claim Processing	12.07.05			A system must document and track information on accepted and rejected claims and the reason for the rejections.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_5
Acquired Loan Servicing: Claim Processing	12.07.06			A system must reflect the status of the claim.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_6
Acquired Loan Servicing: Claim Processing	12.07.07			A system must calculate the claim payment to be made, making adjustments for any disallowed amounts or authorized debt collection activities.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_7
Acquired Loan Servicing: Claim Processing	12.07.08			A system must provide an automated interface with the Core Financial System to initiate a disbursement of the claim payment to the lender. If the system processes payments, it must meet the requirements in the Core Financial System Requirements related to payments data to the Core Financial System.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_8
Acquired Loan Servicing: Claim Processing	12.07.09			A system must record acquired loan information and establish appropriate accounting entries such as receivables.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_9
Acquired Loan Servicing: Claim Processing	12.07.11			A system must have the capability to develop edits to address claims issues.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_10
Acquired Loan Servicing: Claim Processing	12.07.12			A system must have the capability to record or track claims errors.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_11
Acquired Loan Servicing: Claim Processing	12.07.13			A system must have the capability to support underlying details.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Claim_Processing_12
Acquired Loan Servicing: Account Status Maintenance	12.08.03			A system must identify accounts that should be written-off.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_1

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquired Loan Servicing: Account Status Maintenance	12.08.04			A system must identify accounts for which collection is to be pursued.	JFMIP SR-00-01, Mar 00, Pg 45		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_2
Acquired Loan Servicing: Account Status Maintenance	12.08.05			A system must calculate outstanding balances for each loan account invoiced, including principal, interest, late charges, and other amounts due.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_3
Acquired Loan Servicing: Account Status Maintenance	12.08.06			A system must identify loan accounts to be invoiced based on agency program invoicing criteria and loan account information.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_4
Acquired Loan Servicing: Account Status Maintenance	12.08.07			A system must generate and transmit an invoice to each borrower. At a minimum, the invoice must include borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_5
Acquired Loan Servicing: Account Status Maintenance	12.08.08			A system must provide for automatic acceleration of delinquent installment payment notes based on an acceleration clause.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_6
Acquired Loan Servicing: Account Status Maintenance	12.08.09			A system must track and age receivables by type.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_7
Acquired Loan Servicing: Account Status Maintenance	12.08.10			A system must provide an automated interface with the Core Financial System to record accrual of interest, administrative charges, and penalties for delinquent loan accounts.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_8
Acquired Loan Servicing: Account Status Maintenance	12.08.11			A system must apply collections according to agency program receipt application rules to the appropriate liquidating or financing account.	JFMIP SR-00-01, Mar 00, Pg 46		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_9
Acquired Loan Servicing: Account Status Maintenance	12.08.12			A system must include a partial, full, or late payment indicator.	JFMIP SR-00-01, Mar 00, Pg 47		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_10
Acquired Loan Servicing: Account Status Maintenance	12.08.13			A system must identify payments that cannot be applied and document the reasons why the payments cannot be applied.	JFMIP SR-00-01, Mar 00, Pg 47		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_11

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Acquired Loan Servicing: Account Status Maintenance	12.08.15			A system must provide an automated interface with the Core Financial System to record the collection. If the system processes collections, it must meet the requirements in the Core Financial System Requirements related to collections and send summary data to the Core Financial System.	JFMIP SR-00-01, Mar 00, Pg 47		Record Loans and Grants	Proposal-to-Reward	Acquired_Loan_Account_Status_Maintenance_12
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.01			A system must provide information on collateral for use in the foreclosure process.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_1
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.02			A system must update the acquired loan information store with additional information obtained during the foreclosure preparation process, such as recent appraisal values and property condition.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_2
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.03			A system must calculate outstanding principal, interest, and penalties, for each loan with collateral to be foreclosed.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_3
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.04			A system must provide information to generate a foreclosure notice to the borrower.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_4
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.05			A system must transmit information necessary or the foreclosure to the Department of Justice and/or agency Office of General Counsel, as applicable.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_5
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.06			A system must record the results of the foreclosure proceedings and title conveyance to the agency.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_6
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.07			A system must provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_7
Foreclosure and Liquidate Collateral: Foreclose on Collateral	12.09.08			A system must provide an automated interface to the Core Financial System to record the value of the property acquired and to reduce the receivable amount.	JFMIP SR-00-01, Mar 00, Pg 48		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_On_Collateral_8
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.01			A system must generate payments to property management contractors for services rendered.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_1

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.02			A system must track, record, and classify operations and maintenance expenses related to the acquired collateral.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_2
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.03			A system must document rental income and other collections related to the acquired collateral.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_3
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.04			A system must post the expenses and income to the Core Financial System through an automated interface.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_4
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.05			A system must update the acquired loan information store to record receipts resulting from the liquidation of acquired collateral and disposition of the collateral.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_5
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.06			A system must identify any deficiency balances remaining for the loan after collateral liquidation for further collection activities.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_6
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.07			A system must provide an automated interface to the Core Financial System and the property management system to record disposal of the property and associated receipts.	JFMIP SR-00-01, Mar 00, Pg 49		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_7
Foreclosure and Liquidate Collateral: Manage/Liquidate Collateral	12.10.08			A system must provide at the least the following types of management information: guaranteed loan claim activity, summary data of claim losses paid out, detailed transaction history, standard management control/activity, exceptions, portfolio sale historical payments, portfolio sales performance, and collateral management activity and expense.	JFMIP SR-00-01, Mar 00, Pg 50		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Foreclosure_Collateral_Liquidation_8
Delinquent Debt Collection: Collection Actions	12.11.01			A system must identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) by comparing reporting criteria to delinquent loan data.	JFMIP SR-00-01, Mar 00, Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_1
Delinquent Debt Collection: Collection Actions	12.11.02			A system must calculate outstanding balances, including interest, penalties, and administrative charges and include this information in credit bureau records.	JFMIP SR-00-01, Mar 00, Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_2
Delinquent Debt Collection: Collection Actions	12.11.03			A system must generate (or include in demand letters) a notice to inform the borrower of the referral of a delinquent debt to a credit bureau, in accordance with regulations.	JFMIP SR-00-01, Mar 00, Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_3

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.04	Y		A system should maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.	JFMIP SR-00-01, Mar 00, Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_4
Delinquent Debt Collection: Collection Actions	12.11.05	Y		A system should prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_5
Delinquent Debt Collection: Collection Actions	12.11.06			A system must generate and transmit dunning letters to debtors with past-due loan accounts.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_6
Delinquent Debt Collection: Collection Actions	12.11.07			A system must identify debtors who do not respond to dunning letters within a specified time period.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_7
Delinquent Debt Collection: Collection Actions	12.11.08			A system must track demand letters and borrower responses in order to document borrower due process notification (and borrower willingness and ability to repay debt).	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_8
Delinquent Debt Collection: Collection Actions	12.11.09			A system must track and document debtor appeals received in response to demands for payment.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_9
Delinquent Debt Collection: Collection Actions	12.11.10			A system must have the capability to provide automated support to the collection process. Support could be provided for activities such as contacting a delinquent borrower by phone; documenting contacts with a debtor and the results; documenting installment payments, rescheduling agreements, and debt compromise; generating management reports; and tracking the performance of individual agency collectors.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_10
Delinquent Debt Collection: Collection Actions	12.11.11			A system must identify accounts eligible for referral to the Treasury Offset Program (TOP).	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_11

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.13			A system must generate written notification to the borrower that includes the following: - the nature and the amount of the debt, - the intention of the agency to collect the debt through administrative offset, - an explanation of the rights of the debtor, - an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt, -and an offer to enter into a written repayment with the agency.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_12
Delinquent Debt Collection: Collection Actions	12.11.14			A system must identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_13
Delinquent Debt Collection: Collection Actions	12.11.15			A system must generate written notices informing the borrower of the agency's intention to initiate proceedings to collect the debt through deduction from pay, the nature and amount of the debt to be collected, and the debtor's rights.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_14
Delinquent Debt Collection: Collection Actions	12.11.16			A system must update the information store to reflect TOP status.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_15
Delinquent Debt Collection: Collection Actions	12.11.18			A system must apply collections received through the TOP process to debtor accounts in accordance with applicable payments application rules.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_16
Delinquent Debt Collection: Collection Actions	12.11.20			A system must interface with the Core Financial System to record receipts remitted to the agency.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_17
Delinquent Debt Collection: Collection Actions	12.11.21			A system must compare delinquent account data to agency's program collection referral criteria to select delinquent loan accounts for referral to collection agencies.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_18
Delinquent Debt Collection: Collection Actions	12.11.22			A system must sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_19
Delinquent Debt Collection: Collection Actions	12.11.23			A system must calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_20

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.24			A system must assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_21
Delinquent Debt Collection: Collection Actions	12.11.25			A system must document that the delinquent account has been referred to a collection agency.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_22
Delinquent Debt Collection: Collection Actions	12.11.26			A system must generate and receive electronic transmissions of account balance data and status updates to and|from collection agencies.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_23
Delinquent Debt Collection: Collection Actions	12.11.27			A system must record receipts remitted to the|collection agency and forwarded to the agency.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_24
Delinquent Debt Collection: Collection Actions	12.11.28			A system must update the acquired loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_25
Delinquent Debt Collection: Collection Actions	12.11.29			A system must accept and match collection agency invoices with agency records.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_26
Delinquent Debt Collection: Collection Actions	12.11.30			A system must request, reconcile, and record returned accounts from collection agencies.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_27
Delinquent Debt Collection: Collection Actions	12.11.31			A system must interface with the Core Financial System to record collections processed through collection|agencies.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_28
Delinquent Debt Collection: Collection Actions	12.11.32			A system must compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral. Support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_29
Delinquent Debt Collection: Collection Actions	12.11.33			A system must provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_30

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.34			A system must calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_31
Delinquent Debt Collection: Collection Actions	12.11.35			A system must generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to DOJ.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_32
Delinquent Debt Collection: Collection Actions	12.11.36			A system must receive electronic transmissions of account data and status updates to and from DOJ's Central Intake Facility or the agency's Office of General Counsel's (OGC) automated system for referrals.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_33
Delinquent Debt Collection: Collection Actions	12.11.37			A system must update the loan status to reflect referral for litigation so that the loan can be excluded from other|collection actions and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_34
Delinquent Debt Collection: Collection Actions	12.11.38			A system must track filing of pleadings and other motions, including proofs of claims in bankruptcy to ensure swift legal action and to monitor litigation activity.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_35
Delinquent Debt Collection: Collection Actions	12.11.39			A system must match agency litigation referrals with DOJ listing of agency litigation referrals.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_36
Delinquent Debt Collection: Collection Actions	12.11.40			A system must record and track recovery of judgment decisions.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_37
Delinquent Debt Collection: Collection Actions	12.11.41			A system must update the loan information store to reflect receipts and adjustments.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_38
Delinquent Debt Collection: Collection Actions	12.11.42			A system must interface with the Core Financial System to record any collections resulting from litigation.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_39
Delinquent Debt Collection: Collection Actions	12.11.43			A system must offset delinquent debts internally before referral to TOP, where applicable.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_40
Delinquent Debt Collection: Collection Actions	12.11.44			A system must transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts.	JFMIP SR-00-01, Mar 00, Pg 53		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_41

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.45			A system must record offset fees in accordance with agency program requirements.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_42
Delinquent Debt Collection: Collection Actions	12.11.46			A system must update the Core Financial System to record collections from TOP.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_43
Delinquent Debt Collection: Collection Actions	12.11.47			A system must process agency refunds given to borrowers erroneously and offset and transmit this information to Treasury in a timely manner.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_44
Delinquent Debt Collection: Collection Actions	12.11.48			A system must record refunds given by Treasury and adjust the loan information store accordingly.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_45
Delinquent Debt Collection: Collection Actions	12.11.49			A system must document that the wage garnishment order was sent to the employer.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_46
Delinquent Debt Collection: Collection Actions	12.11.50			A system must provide ad hoc reporting capability needed to monitor the amount recovered through nonfederal wage garnishment.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_47
Delinquent Debt Collection: Collection Actions	12.11.51			A system must document that agency provided debtors a hearing, when requested.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_48
Delinquent Debt Collection: Collection Actions	12.11.52			A system must apply collections received through wage garnishment according to agency application rules.	JFMIP SR-00-01, Mar 00, Pg 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_49
Delinquent Debt Collection: Collection Actions	12.11.53	Y		The system should identify delinquent commercial and consumer accounts for reporting to CAIVRS by comparing reporting criteria to delinquent loan data.	JFMIP SR-00-01, Mar 00, Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_50
Delinquent Debt Collection: Collection Actions	12.11.54	Y		The system should generate (or include in demand letters) a notice to inform the borrower of the referral of a delinquent debt to CAIVRS in accordance with regulations.	JFMIP SR-00-01, Mar 00, Pg 52		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_51
Delinquent Debt Collection: Collection Actions	12.11.55			A system must generate payment to the collection agency for services rendered through the core financial system.	JFMIP SR-00-01, Mar 00, Pg 55		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_52

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.56			A system must have the capability to compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible write-off.	JFMIP SR-00-01, Mar 00, Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_53
Delinquent Debt Collection: Collection Actions	12.11.57			A system must have the capability to classify debtors based on financial profile and ability to repay. Indicators of the financial well being of a debtor include debtor financial statements, credit bureau reports, and payment receipt history.	JFMIP SR-00-01, Mar 00, Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_54
Delinquent Debt Collection: Collection Actions	12.11.58			A system must have the capability to produce a CCLR for each loan account to be referred to agency counsel or|the (DOJ) for approval of termination of collection action. The system must update the loan status to reflect the referral.	JFMIP SR-00-01, Mar 00, Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_55
Delinquent Debt Collection: Collection Actions	12.11.59			A system must have the capability to update the loan information store to reflect approval or disapproval by|agency counsel or the DOJ for termination of collection action.	JFMIP SR-00-01, Mar 00, Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_56
Delinquent Debt Collection: Collection Actions	12.11.60			A system must have the capability to update the loan information store and provide an automated interface with|the Core Financial System to record the write-off of the receivable.	JFMIP SR-00-01, Mar 00, Pg 56		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_57
Delinquent Debt Collection: Collection Actions	12.11.61			A system must have the capability to maintain a suspense file of inactive (written-off) loan accounts.	JFMIP SR-00-01, Mar 00, Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_58
Delinquent Debt Collection: Collection Actions	12.11.62			A system must have the capability to reactivate written-off loan accounts at a system user's request if the debtor's financial status or the account status changes.	JFMIP SR-00-01, Mar 00, Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_59
Delinquent Debt Collection: Collection Actions	12.11.63			A system must have the capability to compare loan account data to agency closeout criteria to identify debtor|accounts eligible for closeout and 1099-C reporting.	JFMIP SR-00-01, Mar 00, Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_60
Delinquent Debt Collection: Collection Actions	12.11.64			A system must have the capability to prepare and send a Form 1099-C to the IRS if the debtor has not|responded within the required time period.	JFMIP SR-00-01, Mar 00, Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_61
Delinquent Debt Collection: Collection Actions	12.11.65			A system must have the capability to update the loan information store to reflect receipts, adjustments, and other|status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP SR-00-01, Mar 00, Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_62
Delinquent Debt Collection: Collection Actions	12.11.66			A system must have the capability to retain electronic summary records of closeout account activity for a period of five years for use in agency screening of new loan applications.	JFMIP SR-00-01, Mar 00, Pg 57		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_63

GUARANTEED LOANS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Delinquent Debt Collection: Collection Actions	12.11.67			A system must have the capability to provide at least the following types of management information: detailed transaction history, standard management control/activity, exceptions, trend analysis/performance, and collection contractor compensation.	JFMIP SR-00-01, Mar 00, Pg 58		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Delinquent_Debt_Collection_Actions_64
Accounting Requirements	12.12.01			A system must record as a liability the present value of estimated net cash outflows of the outstanding Post- 1991 guaranteed loans. Disclosure is made of the face value of loans outstanding and the amount guaranteed.	SFFAS-2, Jun 08, Para 23	DoDFMR Vol 12, Sep 08, Ch 4, 040202.B	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_1
Accounting Requirements	12.12.02			A system must record a subsidy expense for Post-1991 guaranteed loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of marketable Treasury securities with a similar maturity term, applicable to the period during which the loans are disbursed.	SFFAS-2, Jun 08, Para 24	DoDFMR Vol 12, Sep 08, Ch 4, 040202.C	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_2
Accounting Requirements	12.12.03			A system must record the components of the subsidy expense of new loan guarantees separately among interest subsidy costs, default costs, fees and other collections, and other subsidy costs for the fiscal year during which new guaranteed loans are disbursed.	SFFAS-2, Jun 08, Para 25	DoDFMR Vol 12, Sep 08, Ch 4, 040202.C.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_3
Accounting Requirements	12.12.04			A system must record default costs for loan guarantees that result from any anticipated deviation, other than prepayments, by the borrowers from the payment schedule in the loan contracts.	SFFAS-2, Jun 08, Para 27	DoDFMR Vol 12, Sep 08, Ch 4, 040202.C.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_4
Accounting Requirements	12.12.05			A system must accrue and compound interest on loan guarantee liabilities at the interest rate that was originally used to calculate the present value of the loan guarantee liabilities when the guaranteed loans were disbursed. The accrued interest is recorded as interest expense.	SFFAS-2, Jun 08, Para 31	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_5
Accounting Requirements	12.12.06			A system must compute a re-estimate of the subsidy cost allowance for loan guarantee liabilities each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates and must take into account all factors that may have affected the estimate of each component of the cash flow, including prepayments, defaults, delinquencies, and recoveries.	SFFAS-2, Jun 08, Para 32	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_6
Accounting Requirements	12.12.07			A system must record any increase or decrease in the subsidy cost allowance or the loan guarantee liability resulting from the re estimates as a subsidy expense (or a reduction in subsidy expense). The expense must be recorded for the current reporting period.	SFFAS-2, Jun 08, Para 32	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_7
Accounting Requirements	12.12.08			A system must record interest accrued on the liability of loan guarantees as interest expense.	SFFAS-2, Jun 08, Para 37	DoDFMR Vol 12, Sep 08, Ch 4, 040202.D.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_8

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Accounting Requirements	12.12.09			A system must record costs for administering credit activities, such as salaries, legal fees, and office costs, that are for credit policy evaluation, loan and loan guarantee origination, closing, servicing, monitoring, maintaining accounting and computer systems; and other credit administrative purposes, as administrative expense. Administrative expenses are not included in calculating the subsidy costs of direct loans and loan guarantees.	SFFAS-2, Jun 08, Para 38	DoDFMR Vol 12, Sep 08, Ch 4, 040202.F	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_9
Accounting Requirements	12.12.10			A system must record losses and liabilities for loan guarantees committed before October 1, 1992, when it is more likely than not that the loan guarantee will require a future cash outflow to pay default claims.	SFFAS-2, Jun 08, Para 39	DoDFMR Vol 12, Sep 08, Ch 4, 040202.G	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_10
Accounting Requirements	12.12.11			A system must re-estimate the liability each year as of the date of the financial statements.	SFFAS-2, Jun 08, Para 39	DoDFMR Vol 12, Sep 08, Ch 4, 040202.G.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_11
Accounting Requirements	12.12.12			A system must record modification costs as an expense when loan guarantees are modified.	SFFAS-2, Jun 08, Para 49	DoDFMR Vol 12, Sep 08, Ch 4, 040202.J	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_12
Accounting Requirements	12.12.13			A system must record any difference between the change in liability and the cost of modification of loan guarantees as a gain or loss.	SFFAS-2, Jun 08, Para 52	DoDFMR Vol 12, Sep 08, Ch 4, 040202.J.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_13
Accounting Requirements	12.12.14			A system must record, for post-1991 loan guarantees, the modification adjustment transfer paid or received to offset the gain or loss as a financing source (or a reduction in financing source).	SFFAS-2, Jun 08, Para 52	DoDFMR Vol 12, Sep 08, Ch 4, 040202.J.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_14
Accounting Requirements	12.12.15			A system must, for loan sales with recourse, record estimated potential losses under guarantee obligations (liabilities) as a subsidy expense at their present value.	SFFAS-2, Jun 08, Para 54		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_15
Accounting Requirements	12.12.16			A system must record property transferred from borrowers to a federal credit program, through foreclosure or other means, in partial or full settlement as compensation for losses that the government sustained under post-1991 loan guarantees. The foreclosed property is an asset recorded at the present value of estimated future net cash inflows discounted at the original discount rate.	SFFAS-2, Jun 08, Para 57	DoDFMR Vol 12, Sep 08, Ch 4, 040202.L	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_16
Accounting Requirements	12.12.17			A system must recognize acquired loans, through foreclosure, at the present value of their estimated net cash inflows from selling the loans or from collecting payments from the borrowers, discounted at the original discount rate.	SFFAS-2, Jun 08, Para 59	DoDFMR Vol 12, Sep 08, Ch 4, 040202.L.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_17
Accounting Requirements	12.12.18			A system must reduce the present value of the government's claim against the borrower by the amount settled as a result of the foreclosure when assets are acquired in full or partial settlement of post-1991 loans.	SFFAS-2, Jun 08, Para 60	DoDFMR Vol 12, Sep 08, Ch 4, 040202.L.3	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_18
Accounting Requirements	12.12.20			A system must record the interest subsidy costs of loan guarantees which equals the present value of estimated interest supplement payments.	SFFAS-2, Jun 08, Para 26	DoDFMR Vol 12, Sep 08, Ch 4 040202.C.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_20

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Accounting Requirements	12.12.21			A system must record the present value of fees and other collections for a loan guarantee as a deduction from subsidy costs.	SFFAS-2, Jun 08, Para 28	DoDFMR Vol 12, Sep 08, Ch 4 040202.C.4	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_21
Accounting Requirements	12.12.22			A system must record the Other subsidy costs for a loan guarantee. These costs consist of cash flows that are not included in calculating the interest or default subsidy costs, or in fees and other collections.	SFFAS-2, Jun 08, Para 29	DoDFMR Vol 12, Sep 08, Ch 4 040202.C.5	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_22
Accounting Requirements	12.12.23			A system must estimate default costs by considering the following risk factors: (a) loan performance experience; (b) current and forecasted international, national, or regional economic conditions that may affect the performance of the loans; (c) financial and other relevant characteristics of borrowers; (d) the value of collateral to loan balance; (e) changes in recoverable value of collateral; and (f) newly developed events that would affect the performance of the loan. Improvements in methods to re-estimate defaults also are considered.	SFFAS-2, Jun 08, Para 34	DoDFMR Vol 12, Sep 08, Ch 4, 040202.E.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_23
Accounting Requirements	12.12.24			A system must use a systematic methodology, such as an econometric model, to project default costs of each risk category. If individual accounts contain significant dollars that would then carry a proportionately higher weight in terms of risk exposure, then an analysis of the individual accounts is warranted in making the default cost estimate for that category.	SFFAS-2, Jun 08, Para 35	DoDFMR Vol 12, Sep 08, Ch 4, 040202.E.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_24
Accounting Requirements	12.12.25			A system must change the existing book value of the liability of modified post-1991 loan guarantees to an amount equal to the present value of net cash outflows projected under the modified terms from the time of modification to the maturity of those loans, discounted at the original discount rate (the rate that originally is used to calculate the present value of the liability when the guaranteed loans were disbursed).	SFFAS-2, Jun 08, Para 50	DoDFMR Vol 12, Sep 08, Ch 4, 040202.J.1	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_25
Accounting Requirements	12.12.26			When a pre-1992 loan guarantee is directly modified, the system must transfer the modified loan guarantee to a financing account and the existing book value of the liability of the modified loan guarantees is changed to an amount equal to its post-modification liability. Any subsequent modification is treated as a modification of a post-1991 loan guarantee. When a pre-1992 loan guarantee is indirectly modified, that loan guarantee is kept in a liquidating account. The liability of such a loan guarantee is reassessed and adjusted to reflect any change in the liability resulting from the modification.	SFFAS-2, Jun 08, Para 51	DoDFMR Vol 12, Sep 08, Ch 4, 040202.J.2	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Accounting_Requirements_26
Reporting	12.13.02			The system must support the disclosure of the nature of the modifications of loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification, within notes to the financial statements.	SFFAS-2, Jun 08, Para 56	DoDFMR Vol 12, Sep 08, Ch 4, 040202.K	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_1

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	12.13.03			The system shall provide information to support the reconciliation between the beginning and ending balances of the loan guarantee liability, in accordance with the disclosure requirements of SFFAS No. 18, Amendments to Accounting Standards for Direct Loans and Loan Guarantees' in SFFAS No. 2.	SFFAS-18, Para 10	DoDFMR Vol 12, Sep 08, Ch 4, 040202.N	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_2
Reporting	12.13.04			When the reporting entity has made payments on behalf of borrowers (which should be collected from the borrowers), the system must report the resulting receivables in the same column as loans receivable for either direct loans or defaulted guaranteed loans.		DoDFMR Vol 6B, Jan 09, Ch 10, 101001.C	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_3
Reporting	12.13.05			The system shall report information on defaulted loanguarantees for applicable credit reform programs within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101015	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_4
Reporting	12.13.06			The system shall report the defaulted guaranteed loans receivable (gross), the interest receivable, the estimated value of related foreclosed property, the allowance for subsidy cost (present value), and the value of assets related to defaulted guaranteed loans receivable within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101015.C	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_5
Reporting	**12.13.07**		**D**	**This requirement has been deleted (duplicate of 12.13.06) -** The system shall report the total value of assets related to defaulted guaranteed loans receivable within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101015.D	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_6
Reporting	12.13.08			The system shall identify other information related to guaranteed loan programs including (1) changes from the prior year's accounting methods of foreclosed property, if any; (2) restrictions on the use/disposal of the foreclosed property; (3) number of foreclosed properties held and average holding period by type or category; and (4) number of properties for which foreclosure proceedings are in process at the end of the period.		DoDFMR Vol 6B, Jan 09, Ch 10, 101015.E	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_7
Reporting	12.13.09			The system shall disclose management's method for accruing interest revenue and recording interest receivable, and management's policy for accruing interest on nonperforming defaulted guaranteed loans within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101015.E	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_8
Reporting	12.13.10			The system shall present the outstanding amount of guaranteed loans within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101017	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_9
Reporting	12.13.11			The system shall present the liabilities for loan guarantees for each loan guarantee program within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101019	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_10
Reporting	12.13.12			The system shall present the estimated cash flows (on a present-value basis) for the various subsidy expense components of the loan guarantee programs within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101021	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_11

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Reporting	12.13.13			The system shall present subsidy rates for loan guarantees within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101023	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_12
Reporting	12.13.14			The system shall present a schedule for reconciling loan guarantee liability balances for post FY 1991 loan guarantees within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101025	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_13
Reporting	12.13.15			The system shall report the portions of salaries and other administrative expenses that have been accounted for in support of the loan guarantee programs within the notes to the financial statements.		DoDFMR Vol 6B, Jan 09, Ch 10, 101026|	Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_14
Reporting	12.13.16			The system must be capable of producing a complete transaction history of each loan.	JFMIP SR-00-01, Mar 00, Pg 63		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_15
Reporting	12.13.17			The systems must be capable of supporting the external reporting requirements of OMB and|Treasury, including those associated with the Federal Credit Reform Act (FCRA) of 1990 and the CFO Act of|1990.	JFMIP SR-00-01, Mar 00, Pg 63		Record Loans and Grants	Proposal-to-Reward	Guaranteed_Loan_Reporting_16
Reporting	12.13.18			The system must, if modifications were made to guaranteed loans, explain the nature of the modifications, the discount rate used in calculating the expense, and the basis for recognizing a gain or loss related to the modifications. When appropriate, disclose that the subsidy expense resulting from reestimates that is included in the financial statements is not reported in the budget until the following year.		DoDFMR Vol 6B, Jan 09, Ch 10, 101015.E	Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.01			An automated system must compare delinquent loan account information to statutory criteria to select delinquent loan accounts for possible referral.	JFMIP SR-00-01, Mar 00, Pg 60		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.02			An automated system must generate notification to the debtor of the agency's intent to refer the debt to a debt collection center.	JFMIP SR-00-01, Mar 00, Pg 60		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.03			An automated system must update the loan information store.	JFMIP SR-00-01, Mar 00, Pg 60		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.04			An automated system must identify accounts that can no longer be serviced by agency personnel.	JFMIP SR-00-01, Mar 00, Pg 60		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.05			An automated system must identify accounts with monetary adjustments that must be reported to the debt collection center.	JFMIP SR-00-01, Mar 00, Pg 60		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.06			An automated system must provide ad hoc reporting capability needed to monitor the accounts referred to a debt collection center and the amounts recovered.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.07			An automated system must interface with the core financial system to record receipts remitted to the agency.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.08			An automated system must apply collections received from the debt collection center according to agency application rules.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.09			An automated system must record collection fees in accordance with agency program requirements.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Treasury Cross-Servicing	12.14.10			An automated system must process agency or debt collection center refunds, notify debt collection center as appropriate, and update the loan information store.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.11			An automated system must notify debt collection center of adjustments, recalls of debt, or collections received by the agency on the referred debt.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.12			An automated system must remove from the accounting and financial records accounts that the debt collection center recommends should be written off.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.13			An automated system must identify the volume and type of debts serviced.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.14			An automated system must identify the tools used by the agency to collect its own debt.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.15			An automated system must provide one or more years of information on the average age of debt over 180 days.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.16			An automated system must calculate the amount of debt collected using various collection tools.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.17			An automated system must accrue late charges, as required by referring agency.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.18			An automated system must provide information to referring agency sufficient for the referring agency to satisfactorily complete the Report on Receivables Due From the Public.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.19			An automated system must track, by portfolio, age of debt referred, dollar and number of referrals, collections on referred debts and report to Treasury on a monthly basis.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.20			An automated system must provide information to referring agency as needed i.e., collections received.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	
Treasury Cross-Servicing	12.14.21			An automated system must provide ad hoc reporting capability needed to satisfy referring agencies unique information requests such as, length of workout agreements, percent of debt that can be compromised, etc.	JFMIP SR-00-01, Mar 00, Pg 61		Record Loans and Grants	Proposal-to-Reward	

ACRONYMS

CAIVRS	Credit Alert Interactive Voice Response System
CCLR	Claims Collection Litigation Report
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoJ	Department of Justice
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
OFFM	Office of Federal Financial Management
OGC	Office of General Counsel
OMB	Office of Management and Budget
SFFAS	Statement of Federal Financial Accounting Standards
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 13, Grants

February 4, 2010

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 13, Grants

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources of requirements may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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GRANTS INTRODUCTION

"A federal grant is a financial assistance instrument which, consistent with 31 U.S.C. Section 6304, using grant agreements, provides money and/or direct assistance to the recipient to carry out a public purpose authorized by a law of the United States, instead of acquiring property or services for the Federal governments own use. Cooperative agreements are also funding instruments which have a similar process," per JFMIP-SR-00-3, June 2000. Various Federal agencies operate grant programs in which they provide financial assistance to researchers, corporations, universities and colleges, etc. for research or specified activities or projects. Grant programs, for which payments are made, should be based on specific program objectives. Agencies involved in grant programs are required to determine grantees' eligibility, execute grant agreements, award funds, and administer the grant. Grant payments may be made in advance or on a reimbursable basis as costs are incurred by the grantee.

GRANTS REQUIREMENTS

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 01 - Commitments				
The following requirement originally included in this chapter in prior versions of this manual has been removed: 13.01.01				
13.01.02	Y		The system should support the process of initiating commitment requests including the following data elements: - commitment request identifier - requisition date - corresponding proposal identifier - funding dollar amount - fund code(s)/appropriation code(s) - accounting code - budget year(s) of funding - name of the individual initiating the commitment - object classification - catalog of federal domestic assistance (CFDA) number	JFMIP SR-00-3, Jun 00, page 13
13.01.03	Y		The system should support the ability to route the commitment request to the Approving Official(s) in an automated manner.	JFMIP SR-00-3, Jun 00, Page 13
13.01.04	Y		The system should support the ability to review approved commitment requests against edits such as: - verify authority of approving officials - validate commitment data input by requestor - verify accounting code(s) - verify funds availability - provide controls to prevent processing a duplicate document.	JFMIP SR-00-3, Jun 00, pages 13-14
13.01.05	Y		The system should be capable of committing funds and posting transactions to the standard general ledger (SGL).	JFMIP SR-00-3, Jun 00, Page 14, DoDFMR Vol 12, Oct 08, Ch 5, 050205
13.01.06	Y		The system should support notifying the procurement/grants office to start negotiation of grant with potential grantee.	JFMIP SR-00-3, Jun 00, Page 14
13.01.07	Y		The system should support the decision to fund a grant, which occurs after the proposal application process (involving application receipt, review, and selection) has been completed.	JFMIP SR-00-3, Page 13

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 02 - Decommitments				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 13.02.01, 13.02.02, 13.02.03, 13.02.04, 13.02.05				
13.02.06	Y		The system should support the initiation of de-commitment requests. The request should be automatically transmitted to the proper financial official(s). The system should also be capable of maintaining organization specific budgetary and program data regarding request.	JFMIP SR-00-3, PAGE 16
13.02.07	Y		The system should be able to process approved de-commitments through a series of edit checks such as: (1) verify authority of Approving Official(s) (2) validate data input by requestor, including CFDA Number.	JFMIP SR-00-3, PAGE 16
13.02.08	Y		The system should be able to de-commit funds and post the transaction to the standard general ledger.	JFMIP SR-00-3, PAGE 16
13.02.09	Y		The system should support notifying program office staff of de-commitments processed.	JFMIP SR-00-3, PAGE 16
13.02.10	Y		The system should support conversion of outstanding commitments to valid obligations or their de-commitment before the expiration date of the funds committed.	JFMIP SR-00-3, PAGE 16
Chapter 03 - Obligations				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 13.03.01, 13.03.02				
13.03.03			The system must be able to record obligations of funds. It must also be able to maintain chronological order of commitments, obligations, and payments for multiple appropriations or other funding sources.	JFMIP SR-00-3, Page 18
13.03.04			The system must be able to capture data elements such as: - Grant Number- Grantee or Recipient Name - Grantee Identifier - Grant Purpose - Dollar Amount - Accounting Classification Data - Tax Payer Identification - CFDA Number.	JFMIP SR-00-3, Pages 18 & 20
13.03.05			The system must allow for transactions to be posted to the standard general ledger (SGL).	JFMIP SR-00-3, Page 20;
13.03.06			The system must support the preparation and review of a grant agreement document and provide for approval or disapproval of obligations.	JFMIP SR-00-3, Page 18,

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
13.03.07			The system must support the processing of approved obligations through the following edit checks: - verify authority of obligating officials - validate grant obligation against edits in the Core Financial System - verify funds availability - validate input data, including the CFDA number - provide controls to prevent a duplicate obligation	JFMIP SR-00-3, Page 18
Chapter 04 - Payments				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 13.04.01, 13.04.02, 13.04.03				
13.04.04			The system must have the ability to perform edit checks on payment request for missing data elements, clerical errors, and internal logic. The system must also have the ability to perform non-routine edit checks installed by the Federal awarding agency such as: - verification whether the grantee is delinquent in submitting financial reports - verification of funds availability - controls to prevent processing a duplicate payment.	JFMIP SR-00-3, PAGE 21
13.04.05			The system must be able to flag a grantee's account if the grantee is subject to sanctions requiring the withholding of payments.	JFMIP SR-00-3, PAGE 24
13.04.06			The system must be able to support the disbursement of funds to the grantee's financial institution in addition to posting the transaction to the Standard General Ledger.	JFMIP SR-00-3, PAGE 24;
13.04.07			The system must be capable of recording the receipt of payment requests from grantees.	JFMIP SR-00-3, PAGE 21
13.04.08			The system must support optional data elements in payment request such as: - Grantee Name and Identifier - Amounts Requested - Grantee Official Authorized to Submit Request - Authorized Grantee's Information - Amount of Funds Authorized - Amount Approved - Amount Disallowed - Program Funding Codes - Appropriation Code(s).	JFMIP SR-00-3, PAGE 21
13.04.09			The system must have the ability to support the review of payment requests.	JFMIP SR-00-3, PAGE 21;
Chapter 05 - Cost Accruals				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 13.05.01, 13.05.02, 13.05.03, 13.05.04, 13.05.05				

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
13.05.06			The system must maintain various grant accrual data such as: - internal historical financial data - criteria/structure of agency programs - relevant external information on the timing and nature of recipients' cash flows	JFMIP SR-00-3, PAGE 25;
13.05.07			The system must maintain the amounts disbursed to grantees during each year and the amounts of expenses reported by the grantee. Other data such as grant award amounts and remittances should be included in the information database.	JFMIP SR-00-3, PAGE 25;
13.05.08			The system must either have a format structured to facilitate accrual accounting or provide an alternate process that will calculate an accrual estimate.	JFMIP SR-00-3, PAGE 25;
13.05.09			The system must support the following process steps: - Initiate the Accrual Process - Update AP Program Accrual Files - Run AP Program Accrual File - Review/Approve Program Results/Approve - Post the Grant Accrual Amount.	JFMIP SR-00-3, PAGE 26
Chapter 06 - Financial Reports				
The following requirements originally included in this chapter in prior versions of this manual have been removed: 13.06.01, 13.06.02, 13.06.03				
13.06.04			The system must be able to receive financial reports electronically that will feed automatically into the grants financial report process.	JFMIP SR-00-3, PAGE 32
13.06.05			The system must be able to review reports and verify for: - completeness - mathematical correctness - validity of information such as grant numbers and award numbers - proper certification - assurance that amounts reported as expenditures do not exceed the balance of funds available - provide controls to prevent processing duplicate reports - reports failing the edit process are returned to the grantee.	JFMIP SR-00-3, PAGE 32
13.06.06			The system must be capable of preparing specific transactions relating to the expenditure of funds. These transactions must be posted to the Standard General Ledger.	JFMIP SR-00-3, PAGE 32
13.06.07			The system must maintain sufficient and appropriate information for reconciliation with the agency's Core Financial System.	JFMIP SR-00-3, PAGE 32;
13.06.08			The system must support the initiation of the financial report process by providing the ability to: - review electronic files of the grant and grantee - select and review specific items (data) from these files - compare the selected data to data previously stored in the financial report process (FRP)	JFMIP SR-00-3, PAGE 30

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
13.06.09			The system must be capable of updating and running the financial report process (FRP) file and preparing financial reports. Data should include the grantee's identification number, types of grants received, grant identifying number, dollar amounts, time period of performance, grantee's financial history by grant, and other data considered important by the granting agency.	JFMIP SR-00-3, PAGE 30
Chapter 07 - Grant Closeout				
13.07.01			The system must support the following major processes for grant closeout: - Financial Status Report (FSR) Closing Process - Federal Cash Transaction Report (FCTR) Process - Post Closing Collections - Reconciliation	JFMIP SR-00-3, Page 34
Chapter 08 - General Systems Requirements				
13.08.01			The system must provide system flexibility in accepting data input from multiple media so that it can recognize the unique data input requirements of interface systems.	JFMIP SR-00-3, PAGE 36
13.08.02			The system must subject all transactions from interfacing systems to the grant financial system edits and validation.	JFMIP SR-00-3, PAGE 36
13.08.03			The system must provide system capability to customize data input, processing rules, and edit criteria. It must also provide flexibility in defining internal operational procedures and in supporting agency requirements.	JFMIP SR-00-3, PAGE 36
13.08.04			The system must provide the capability to identify and process information from other systems that enter and update the standard grant financial system.	JFMIP SR-00-3, PAGE 36
13.08.05			The system must provide the capability to allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external processing (e.g., general ledger posting, budget formulation, budget reconciliation and budget execution).	JFMIP SR-00-3, PAGE 36
13.08.06			The system must capture the transaction dates in order to ensure compliance with the Cash Management Improvement Act.	JFMIP SR-00-3, PAGE 36
13.08.07			The system must capture information to comply with reporting and referral requirements of the Debt Collection Improvement Act of 1996.	JFMIP SR-00-3, PAGE 36
13.08.08			The system must capture information necessary to report on property, plant, and equipment in the hands of grantees as required by Statement of Federal Financial Accounting Standards No. 6 (SFFAS No. 6) Accounting for Property, Plant and Equipment.	JFMIP SR-00-3, PAGE 36; SFFAS 6

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
13.08.09			The system must capture financial information necessary to comply with OMB Circular A-110 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (11/19/93, amended 9/30/99).	JFMIP SR-00-3, PAGE 36;
Chapter 09 - Interest Collections				
13.09.01			The system must support interest earned on advances of Federal funds by state agencies, instrumentalities, and fiscal agents as governed by the Cash Management Improvement Act (CMIA) of 1996.	JFMIP SR-00-3, PAGE 33
13.09.02			The system must support interest earned on Federal advances by other grantee organizations as governed by OMB Circular A-110, Grants Management Common Rule, or program regulations as applicable.	JFMIP SR-00-3, PAGE 33

ACRONYMS

CFDA	Catalog of Federal Domestic Assistance
CMIA	Cash Management Improvement Act
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FCTR	Federal Cash Transaction Report
FFMIA	Federal Financial Management Improvement Act
FRP	Financial Report Process
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
OFFM	Office of Federal Financial Management
SGL	Standard General Ledger

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

January 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 14 – Audit Trails and System Controls		
Req. ID	**Change Type**	**Reason for Change**
14.01.067	**D**	**Duplicate of 14.02.64**
14.01.070	**D**	**Duplicate of 14.02.65**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 14, Audit Trails and System Controls

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and the authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Manual is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Manual is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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AUDIT TRAILS AND SYSTEM CONTROLS INTRODUCTION

Financial management systems must be able to record and keep track of financial transactions and related information in order to provide a basis for central financial control. Audit trails—documentation of transactions from their inception to final disposition and reporting in the books of original entry—are critical to providing support for transactions and account balances. While audit trails are essential to auditors and system evaluators, they are also necessary for the day-to-day operations of systems. Reliable audit trails permit verification of transactions to ensure that they are properly recorded, classified, coded and posted to all affected accounts. Additionally, audit trails allow for the detection and tracing of rejected or suspended transactions and correction in a timely manner. All transactions, including computer-generated computations, must be traceable to individual source records. Adequate audit trails allow tracing from source documents of financial events to general ledger account balances through successive levels of summarization and financial reports/statements. Tracing summarized information backward from the reporting entity level to the transaction source level is a tedious and demanding job; however, documentation is accessible through the successive levels of summarization if the audit community has the available resources.

Commensurate with reliable documentation for transactions are adequate systems controls and documentation. Financial management systems must comply with a myriad of functional and technical requirements to ensure that DoD's financial management and accounting objectives are met in an economical and efficient manner. The design of an accounting system must include the required interfaces with other systems or connections within the various segments of the immediate accounting system. System documentation should be detailed and comprehensive and include the internal controls incorporated in the system. Such documentation should be in enough detail to be understood by computer personnel and/or systems accountants assigned to develop applicable software. Documentation also provides information used to test systems to ensure that they process transactions and financial data in accordance with requirements.

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.01			To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of transactions recorded as a document moves from its source through all document statuses. The initial source may be documents that were entered online, system-generated, interfaced from other systems or modules, or converted during implementations or software upgrades.	OFFM-NO-0106, Jan 06, SME-01		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_1
Audit Trails (Transaction Documentation)	14.01.05			To support the Document Referencing and Modification process, the core financial system must provide automated functionality to re-open a closed document to allow further processing against it, without requiring a new or amended document number.	OFFM-NO-0106, Jan 06, SMC-07		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_4

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.09			To support the Audit Trails process, the Core financial system must provide automated functionality to capture all document change events (additions, modifications and cancellations), including the date/time and User ID.	OFFM-NO-0106, Jan 06, SME-02		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Maintain Asset Information Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_6
Audit Trails (Transaction Documentation)	14.01.14			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to suspend documents that fail transaction processing edits, funds control edits, or tolerance checks.	OFFM-NO-0106, Jan 06, SMB-13		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_7

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.20			An automated Defense Finance and Accounting Service (DFAS) system shall maintain or create controls to ensure that all transactions are processed correctly. These controls should include tools to identify and track numbers, types, and dollar amounts of the transactions received and generated by DFAS.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.1	Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_8
Audit Trails (Transaction Documentation)	14.01.21			An automated Defense Finance and Accounting Service (DFAS) system shall maintain or create controls to ensure that specific edits are applied by type of transaction in each finance or accounting system. Those transactions that fail to pass edits shall be assigned for research and correction by DFAS and/or the DoD Component.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.3	Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_9
Audit Trails (Transaction Documentation)	14.01.24			Version 8.0 – This requirement has been deleted.	0		0	0	Transaction_Audit_Trails_10

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.25			To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the Daily General Ledger (GL) and Subsidiary Ledger Exception Report. Result is a list of GL control accounts by internal fund code whose balances differ from the subsidiary ledgers. Report lines include the GL control account balance, the balance of the open documents in the subsidiary ledger, and the difference.	OFFM-NO-0106, Jan 06, GLE-02		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_11
Audit Trails (Transaction Documentation)	14.01.27			An automated Defense Finance and Accounting Service (DFAS) system shall maintain or create controls to ensure that all transactions generated are edited to assure accuracy, e.g., that the transaction is identified correctly in terms of the type of transaction, reported quantity(ies), and dollar amount(s).		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.2	Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_13

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.28			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that all transactions that occur during a reporting period are uniquely identified with the reporting period and processed in order to meet the reporting schedule due dates.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.4	Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_14
Audit Trails (Transaction Documentation)	14.01.30			To support the Document and Transaction Control process, the Core financial system must validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).	OFFM-NO-0106, Jan 06, SMB-06		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_15

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.31			To support the Document and Transaction Control process, the Core financial system must notify the user when online documents fail funds control edits, transaction processing edits, or tolerance checks. Provide the notification on the document entry screen, and include the nature of each error and the validation level (rejection, warning or information only). Retain errors with the document until they have been resolved.	OFFM-NO-0106, Jan 06, SMB-12		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_16
Audit Trails (Transaction Documentation)	14.01.32			To support the Document and Transaction Control process, the Core financial system must validate transaction accounting classification elements. Prevent the recording of transactions with missing, invalid or inactive classification elements or values.	OFFM-NO-0106, Jan 06, SMB-30		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_17

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.34			To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and Treasury Account Symbol (TAS) or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.	OFFM-NO-0106, Jan 06, GLE-03		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_19
Audit Trails (Transaction Documentation)	14.01.35			To support the Financial Reporting process, the Core financial system must provide automated functionality to validate Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II data prior to submission of the FACTS I and FACTS II Adjusted Trial Balances (ATBs) and the Government wide Financial Report System (GFRS) report to Treasury's Financial Management Service (FMS) and provide the option to run validation edits on demand.	OFFM-NO-0106, Jan 06, GLG-08		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_20

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.36			To support the Document and Transaction Control process, the Core financial system must validate transaction-associated FACTS attributes. Prevent the recording of transactions with missing, invalid or inactive FACTS attributes.	OFFM-NO-0106, Jan 06, SMB-31		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_21
Audit Trails (Transaction Documentation)	14.01.37			To support the Audit Trails process, the Core financial system must provide automated functionality to capture the following additional information on converted documents: • Legacy system identifier • Legacy system document number.	OFFM-NO-0106, Jan 06, SME-05		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_22

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.39			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define over tolerances for all obligations or by obligation type.	OFFM-NO-0106, Jan 06, SMB-20		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_24
Audit Trails (Transaction Documentation)	14.01.40			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the valid values for the following acquisition information: • North American Industry Classification System (NAICS) business codes • Standard Industrial Classification (SIC) codes • Product and service codes • Free On Board (FOB) shipping points • Ship to locations (destination codes).	OFFM-NO-0106, Jan 06, SMB-22		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_25

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.41			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following document line item information on spending documents: • Quantity • Unit of measure • Unit Price • Extended Price • Description • Product service codes • FOB shipping points • Ship to locations (destination codes).	OFFM-NO-0106, Jan 06, SMB-24		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_26
Audit Trails (Transaction Documentation)	14.01.42	Y		To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define tolerances by percentage, dollar amount or quantity for final payments that are less than the referenced obligation document line amounts, and use them to control erroneous de-obligations of the funds.	OFFM-NO-0106, Jan 06, SMB-35		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_27

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.43			To support the Audit Trails process, the Core financial system must provide automated functionality to query document additions, modifications and cancellations. Parameters include: |• User ID|• Document number|• Document type|• Change type (add, modify, cancel) |• Transaction date range|• Accounting period.|Results include all parameter values, document numbers, date and time stamps.	OFFM-NO-0106, Jan 06, SME-03		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_28
Audit Trails (Transaction Documentation)	14.01.46			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a unique system-generated or agency-assigned document number for each document and document modification.	OFFM-NO-0106, Jan 06, SMB-01		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_31

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.47			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a unique system-generated number to identify each general ledger transaction. Associate one or more general ledger transactions with a document and document modifications.	OFFM-NO-0106, Jan 06, SMB-02		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_32
Audit Trails (Transaction Documentation)	14.01.48			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to associate referenced documents in the processing chain, such as when an obligation document references one or more prior commitment documents.	OFFM-NO-0106, Jan 06, SMB-03		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_33

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.49			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a reimbursable agreement number and one other agency-assigned source document number in separate fields on all spending documents. The agency-assigned source document number may be a purchase requisition number, contract number and associated delivery /task order number, purchase order number, blanket purchase agreement number and associated call number, grant number, travel order number, etc.	OFFM-NO-0106, Jan 06, SMB-04		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_34
Audit Trails (Transaction Documentation)	14.01.50			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define document numbering as system-generated or agency-assigned by document type.	OFFM-NO-0106, Jan 06, SMB-05		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_35

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.51			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the source system and the source system document number of each interfaced document.	OFFM-NO-0106, Jan 06, SMB-07		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_36
Audit Trails (Transaction Documentation)	14.01.52			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture goods delivery and service performance period start and end dates on documents where the period of performance is a validation for future processing, e.g., • Contracts • Blanket purchase agreements • Reimbursable agreements • Travel orders • Grants.	OFFM-NO-0106, Jan 06, SMB-08		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_37

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.53			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following data elements when establishing reimbursable agreements: • Reimbursable agreement number • Reimbursable agreement amount • Billing limit • Billing terms • Accounting classification information • Source (federal, other non-federal entities, or public).	OFFM-NO-0106, Jan 06, SMB-09		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_38
Audit Trails (Transaction Documentation)	14.01.54			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to prevent the recording of erroneous transactions by rejecting documents that fail transaction processing edits.	OFFM-NO-0106, Jan 06, SMB-11		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_39

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.55			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to hold documents for completion or processing at a later date. Segregate held from suspended documents	OFFM-NO-0106, Jan 06, SMB-14		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_40
Audit Trails (Transaction Documentation)	14.01.56			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to process suspended documents when external referenced data that caused the system to suspend processing of a document is corrected, such as when funds become available or the Central Contractor Registration (CCR) vendor status changes from expired to active.	OFFM-NO-0106, Jan 06, SMB-15		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_41

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.57			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to cancel (permanently close) posted documents.	OFFM-NO-0106, Jan 06, SMB-17		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_42
Audit Trails (Transaction Documentation)	14.01.58			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to delete held or suspended documents.	OFFM-NO-0106, Jan 06, SMB-18		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_43

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.59			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that valid values for the following acquisition information are captured on spending documents: • NAICS business codes • SIC codes • Product service codes • FOB shipping points • Ship to locations (destination codes).	OFFM-NO-0106, Jan 06, SMB-23		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_44
Audit Trails (Transaction Documentation)	14.01.60			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that the sum of al document line items is equal to the document total.	OFFM-NO-0106, Jan 06, SMB-25		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_45

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.61			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to derive the default accounting period from the transaction date. Prevent user override.	OFFM-NO-0106, Jan 06, SMB-27		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_46
Audit Trails (Transaction Documentation)	14.01.62			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to record subsequent activity against a document with the transaction date of that activity (e.g., the payment voucher), not the transaction date of the original document (e.g., the referenced obligation).	OFFM-NO-0106, Jan 06, SMB-29		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_47

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.63	Y		To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define under tolerances for all obligations or by obligation type.	OFFM-NO-0106, Jan 06, SMB-36		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_48
Audit Trails (Transaction Documentation)	14.01.64			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the preparation of all financial reports is consistent from one reporting period to another reporting period and the same financial information is used as the source for different reports whenever the same information is reported.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.5			
Audit Trails (Transaction Documentation)	14.01.65			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the ending balances for one reporting period will be perpetuated as the beginning balances for the subsequent reporting period and shall be carried forward without change.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.6			
Audit Trails (Transaction Documentation)	14.01.66			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that all transactions applicable to the effective period of the report have been edited and posted to the official accounting records.		DoDFMR Vol 6A, Feb 09, Ch 2, 020202.B.7.a			
Audit Trails (Transaction Documentation)	**14.01.67**		**D**	**This requirement has been deleted (duplicate of 14.02.64) -** To support the Document and Transaction Control process, the Core financial system must provide automated functionality to Define the level of fund control edits and tolerance checks as one of the following: • Rejection • Warning (override authority needed to post transaction) • Information only (no override needed).	OFFM-NO-0106, Jan 06, SMB-10				
Audit Trails (Transaction Documentation)	14.01.68			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to select suspended and held documents for continued processing.	OFFM-NO-0106, Jan 06, SMB-16				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.69			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define tolerances by percentage, "not-to-exceed" dollar amounts, or "not-to-exceed" quantities at the document line level, and use them to control overages by document line for the following relationships:|• Obligations to commitments|• Receipts to obligations|• Invoices to obligations	OFFM-NO-0106, Jan 06, SMB-19				
Audit Trails (Transaction Documentation)	**14.01.70**		**D**	**This requirement has been deleted (duplicate of 14.02.65) -** To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following accounting line item detail on all documents: • Line item number • Line item amount • Line item accounting classification information.	OFFM-NO-0106, Jan 06, SMB-21				
Audit Trails (Transaction Documentation)	14.01.71			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to derive the default transaction date from the current system date.	OFFM-NO-0106, Jan 06, SMB-26				
Audit Trails (Transaction Documentation)	14.01.72			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture an agency-specified transaction date (i.e., allow the agency to override the default transaction date with a date in any open accounting period).	OFFM-NO-0106, Jan 06, SMB-28				
Audit Trails (Transaction Documentation)	14.01.73			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate transactions that would post to United States Standard General Ledger (USSGL) accounts (e.g., borrowing authority, contract authority, or investments) to ensure that the associated fund code is designated as having the appropriate RT7 code.	OFFM-NO-0106, Jan 06, SMB-32				
Audit Trails (Transaction Documentation)	14.01.74			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following dates on all transactions: • Transaction date - The date a transaction is effective in the general ledger (i.e., the date a financial event is recognized). • System date - The actual date a transaction is processed by the system. This date is assigned by the computer and may not be modified.	OFFM-NO-0106, Jan 06, SMB-33				
Audit Trails (Transaction Documentation)	14.01.75	Y		To add value to the Document and Transaction Control process, the Core financial system should record transactions in both foreign currency and U.S. dollars in all Core system modules	OFFM-NO-0106, Jan 06, SMB-34				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.76			To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to query general ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.	OFFM-NO-0106, Jan 06, GLE-01				
Audit Trails (Transaction Documentation)	14.01.77			To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	OFFM-NO-0106, Jan 06, SME-04				
System Controls and Documentation	14.02.01			To meet Operations requirements, the Core financial system must deliver an event logging capability for systems, transactions, tables, and system parameters. The logs must include the following: • User ID • System date • Time • Type of activity (i.e., add, modify, delete) • Old value • New value. |(For example, provide a log of all attempts to log onto the system or track changes to the prompt pay interest rate value.)	OFFM-NO-0106, Jan 06, TLI-09		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_1

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.02			To meet Interoperability requirements, the Core financial system must deliver API processing control to ensure real time transactions or batch transactions files are received from authorized sources, complete and not duplicates. In addition, the API must ensure that where batch files are used: • The number of transactions in a received file matches a control record count • The dollar total of transactions in a file matches a control amount • The sender is notified of erroneous transactions • The erroneous transactions are automatically returned to the sender.	OFFM-NO-0106, Jan 06, TLD-05		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_2
System Controls and Documentation	14.02.03			To meet Operations requirements, the Core financial system must deliver a process scheduling capability. Allow the agency to define, initiate, monitor and stop system processes (e.g., online availability, batch jobs and system maintenance).	OFFM-NO-0106, Jan 06, TLI-01		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_3

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.09			To meet Interoperability requirements, the Core financial system must process API transactions using the same business rules, program logic, and edits used by the system in processing transactions submitted through the application client.	OFFM-NO-0106, Jan 06, TLD-03		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_4
System Controls and Documentation	14.02.12			To meet the system's documentation requirements, the Core financial system must keep all documentation (software, system, operations, user manuals, operating procedures, etc.) up-to-date and readily available for examination.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_6

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.13			To meet the system's documentation requirements, the Core financial system must keep user documentation in sufficient detail to permit a person, knowledgeable of the agency's programs and of systems generally, to obtain a comprehensive understanding of the entire operation of each system.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_7
System Controls and Documentation	14.02.14			To meet the system's documentation requirements, the Core financial system must keep technical system documentation such as requirements documents, systems specifications and operating instructions shall be adequate to enable technical personnel to operate the system in an effective and efficient manner.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_8

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.44			To facilitate the system's training requirements, the Core financial system must provide adequate training and appropriate user support to the users of the core financial systems, based on the level, responsibility and roles of individual users. Training shall enable the users of the systems at all levels to understand, operate and maintain the system.	OMB Circular A-127, Jan 09, Sec. 6.L		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_11
System Controls and Documentation	14.02.51	Y		To add value to the Operations functionality, the Core financial system should deliver the capability to process queued jobs (i.e. reports, transaction files from interfacing systems, bulk record updates) with no online performance degradation.	OFFM-NO-0106, Jan 06, TLI-12		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_16

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.52			To meet the system's documentation requirements, the agency's financial management systems and processing instructions shall be clearly documented in hard copy or electronically in accordance with| (a) the requirements contained in the core financial system requirements document issued by FSIO or (b) other applicable requirements.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_17
System Controls and Documentation	14.02.59			To meet Documentation requirements, the Core financial system must deliver documentation that identifies all software and hardware products needed by an agency to install, operate, access, and maintain the application. Delivered hardware and software documentation must specifically identify those products that are intended to be purchased or licensed as part of the product licensing agreement, and those products needed to meet any technical and functional requirement that must be acquired separately by the agency.	OFFM-NO-0106, Jan 06, TLK-01		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_24

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.60			To meet Documentation requirements, the Core financial system must deliver application design documentation. This documentation must include the following: • Description of the application's design/architecture and integrated technologies • Database specifications • Data dictionary • Entity relationship diagrams • Internal file record layouts • Cross references between internal files, database tables and data-entry screens • Program module specifications including firmware and program source code • System flowcharts. |Application documentation must identify known problems (software bugs) and recommended work around.	OFFM-NO-0106, Jan 06, TLK-02		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_25
System Controls and Documentation	14.02.61			To meet Documentation requirements, the Core financial system must deliver product installation and maintenance documentation. Installation documentation must describe the following items: • Product release content • Third party software configuration requirements • Database installation steps • The directory structure for locating application data, programs, files, tables including drive mappings • Hardware driver installation and configuration • Application security set-up and maintenance • Software configuration instructions • Operating parameter definitions and any other required set-up data • Software build instructions • Vendor supplied configuration tools • Interface processes to be installed • Startup scripts needed to initiate the software • Test steps needed to verify correct installation.	OFFM-NO-0106, Jan 06, TLK-03		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_26

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.62			To meet Documentation requirements, the Core financial system must deliver system operations and user manuals. Documentation must explain the following system operations: • System start-up • Shutdown • Monitoring • Recovery/re-start • Internal processing controls • Archiving and application security. User documentation must explain in detail how to execute available functionality in each application component and must cover instructions for the following: • Access procedures • User screen layout • Standard report layout and content • Transaction entry • Workflow • Batch job initiation • GL and transaction maintenance • Year-end processing • Error codes with descriptions • Recovery steps • Trouble shooting procedures.	OFFM-NO-0106, Jan 06, TLK-04		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_27
System Controls and Documentation	14.02.63			To meet Documentation requirements, the Core financial system must deliver documentation updates concurrent with the distribution of new software releases. Release notes must clearly identify all changes made to the system's functionality, operation or required computing hardware and software.	OFFM-NO-0106, Jan 06, TLK-05		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_28
System Controls and Documentation	14.02.64			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following: • Rejection • Warning (override authority needed to post transaction) • Information only (no override needed).	OFFM-NO-0106, Jan 06, SMB-10				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.65			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following accounting line item detail on all documents: • Line item number • Line item amount • Line item accounting classification information.	OFFM-NO-0106, Jan 06, SMB-21				
System Controls and Documentation	14.02.66			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents in the processing chain, and bring forward accounting and non-financial information from one document to another, when the previously recorded document is referenced, (e.g., commitment to obligation, receivable to collection). This is to include accounting classification, vendor and customer information.	OFFM-NO-0106, Jan 06, SMC-01				
System Controls and Documentation	14.02.67			To meet Infrastructure requirements, the Core financial system must ensure the delivered system includes a Structured Query Language (SQL) compliant relational database.	OFFM-NO-0106, Jan 06, TLB-01				
System Controls and Documentation	14.02.68	Y		To add value to the Infrastructure functionality, the Core financial system should operate in a mainframe environment Operating System (OS).	OFFM-NO-0106, Jan 06, TLB-02				
System Controls and Documentation	14.02.69	Y		To add value to the Infrastructure functionality, the Core financial system should operate in a server computing environment running under UNIX, LINUX, and Windows Server 2000 or above.	OFFM-NO-0106, Jan 06, TLB-03				
System Controls and Documentation	14.02.70	Y		To add value to the Infrastructure functionality, the Core financial system should operate in an Apple Macintosh system environment.	OFFM-NO-0106, Jan 06, TLB-04				
System Controls and Documentation	14.02.71			To meet Interoperability requirements, the Core financial system must deliver a capability to import and process standard transactions generated by other systems.	OFFM-NO-0106, Jan 06, TLD-01				
System Controls and Documentation	14.02.72			To meet Interoperability requirements, the Core financial system must deliver data record layouts for all standard transactions that can be accepted by the application's API facility. Transactions must include sufficient data to enable complete validation and processing by the receiving system.	OFFM-NO-0106, Jan 06, TLD-02				
System Controls and Documentation	14.02.73			To meet Interoperability requirements, the Core financial system must deliver the capability to suspend erroneous Application program interface (API) transactions. Suspense processing must include the ability to perform the following functions: • Report suspended transactions • Retrieve, view, correct and process, or cancel suspended transactions • Automatically re-process transactions • Report re-processed transactions.	OFFM-NO-0106, Jan 06, TLD-04				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.74			To meet Interoperability requirements, the Core financial system must generate API transaction edit error records using a data layout defined by the vendor (i.e., provide two-way interface support).	OFFM-NO-0106, Jan 06, TLD-06				
System Controls and Documentation	14.02.75			To meet Interoperability requirements, the Core financial system must deliver the capability to connect to an agency operated e-mail system. This capability must include the ability to distribute application generated text messages with attached files.	OFFM-NO-0106, Jan 06, TLD-07				
System Controls and Documentation	14.02.76	Y		To add value to the Interoperability functionality, the Core financial system should support direct EDI translation compliant with American National Standards Institute (ANSI) X-12 standards to enable electronic data exchanges with designated trading partners	OFFM-NO-0106, Jan 06, TLD-08				
System Controls and Documentation	14.02.77	Y		To add value to the Interoperability requirements, the Core financial system should deliver an integrated Extensible Markup Language (XML) parsing capability.	OFFM-NO-0106, Jan 06, TLD-09				
System Controls and Documentation	14.02.78	Y		To add value to the Interoperability requirements, the Core financial system should deliver a capability to exchange data using the Extensible Business Reporting Language.	OFFM-NO-0106, Jan 06, TLD-10				
System Controls and Documentation	14.02.79			To meet Operations requirements, the Core financial system must Maintain internal database consistency at all times. In the event of a system failure the system must have the capability to: • Back out incompletely processed transactions • Restore the system to its last consistent state before the failure occurred • Re-apply all incomplete transactions previously submitted by the user • Validate internal database consistency to ensure duplicate postings are avoided • Report any data or transactions that failed to process completely.	OFFM-NO-0106, Jan 06, TLI-02				
System Controls and Documentation	14.02.80			To meet Operations requirements, the Core financial system must Generate online status messages to the operator. Include job or transaction type, name, when processing initiates, when it completes, and any processing errors encountered.	OFFM-NO-0106, Jan 06, TLI-03				
System Controls and Documentation	14.02.81			To meet Operations requirements, the Core financial system must Deliver a restart capability for all application's online and batch processing components. Batch jobs must be segmented to facilitate restart in the event of a system failure.	OFFM-NO-0106, Jan 06, TLI-04				
System Controls and Documentation	14.02.82			To meet Operations requirements, the Core financial system must Deliver common error-handling routines across functional modules. Generate meaningful and traceable error messages that allow the user or \system operator to identify and respond to reported problems.	OFFM-NO-0106, Jan 06, TLI-05				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Controls and Documentation	14.02.83			To meet operations requirements, the core financial system must deliver a document archiving capability. Include the ability to define, establish, and maintain archival criteria, such as date, accounting period, closed items, and vendors/customers inactive for a specific time period. Archiving of closed or completed detail transactions must not affect related general ledger account balances.	OFFM-NO-0106, Jan 06, TLI-06				
System Controls and Documentation	14.02.84			To meet operations requirements, the core financial system must support data archiving and record retention in accordance with rules published by the National Archives and Records Administration (NARA), GAO, and National Institute of Standards and Technology (NIST).	OFFM-NO-0106, Jan 06, TLI-07				
System Controls and Documentation	14.02.85			To meet operations requirements, the core financial system must deliver the capability to restore archived data based on agency-defined criteria such as date, accounting period, or vendor/customer.	OFFM-NO-0106, Jan 06, TLI-08				
System Controls and Documentation	14.02.86			To meet Operations requirements, the Core financial system must maintain and report application usage statistics. Productivity statistics should include concurrent users, job submissions, transactions throughput, and system availability.	OFFM-NO-0106, Jan 06, TLI-10				
System Controls and Documentation	14.02.87			To meet Operations requirements, the Core financial system must deliver a capability to override the system date value used to automatically default document effective date and related transaction posting date/period. This capability is intended for system testing.	OFFM-NO-0106, Jan 06, TLI-11				
System Controls and Documentation	14.02.88	Y		To add value to the Operations functionality, the Core financial system should deliver the capability to customize system logging features. Allow the agency to specify which parameters (or tables) to log. Allow the agency to turn logging feature on or off as needed).	OFFM-NO-0106, Jan 06, TLI-13				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.15			An automated accounting system shall record, preserve, and make accessible sufficient information to:| (1) ensure the adequate management and accountability of an agency program, and| (2) protect the legal and financial rights of the Federal Government.	OMB Circular A-130, Nov 00, Sec. 8, a.1.j		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_6
General Controls	14.03.16			An automated accounting system shall incorporate records management and archival functions into the design, development, and implementation of the information systems.	OMB Circular A-130, Nov 00, Sec. 8, a.1.k		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_7

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.17			An automated accounting system shall collect or create only the information necessary for the proper performance of agency functions and which has practical utility.	OMB Circular A-130, Nov 00, Sec. 8, a.2		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_8
General Controls	14.03.18			An automated accounting system must follow the guidelines for Electronic Information Collection. Executive agencies under Sections 1703 and 1705 of the Government Paperwork Elimination Act (GPEA), P. L. 105-277, Title XVII are required to provide the: (1) option of the electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper; and (2) use and acceptance of electronic signatures, when practicable. Agencies will follow the provisions in OMB Memorandum M-00-10, "Procedures and Guidance on Implementing of the Government Paperwork Elimination Act."	OMB Circular A-130, Nov 00, Sec. 8, a.3		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_9

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.19			An automated accounting system must ensure that records management programs provide adequate and proper documentation of agency activities.	OMB Circular A-130, Nov 00, Sec. 8, a.4.a		0	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_10
General Controls	14.03.20			An automated accounting system shall limit the sharing of information that identifies individuals or contains proprietary information to that which is legally authorized, and impose appropriate conditions on use where a continuing obligation to ensure the confidentiality of the information exists.	OMB Circular A-130, Nov 00, Sec. 8, a.9.c		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_11

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.22			An automated accounting system shall limit the collection of information, which identifies individuals to that which is legally authorized and necessary for the proper performance of agency functions.	OMB Circular A-130, Nov 00, Sec. 8, a.9.b		Collect Disburse Execute Apportionment and Allocate Funds Execute Continuing Resolution Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Manage Execution Fund Account Manage Execution with Treasury Manage Financial Management Policy Manage Investments Manage Liabilities Manage Report of Programs Manage Returned Payments Perform Budgeting Perform Executive Level Planning Perform Financial Reporting Perform Managerial Accounting Perform Programming Perform Reprogramming and Transfers Post to General Ledger Record and Manage Receivable Support Congressional Budget Review Track Congressional Actions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Controls_13
General Controls	14.03.26			All components of an agency's integrated financial management system must provide complete, accurate, and prompt generation and maintenance of acquisition/financial records and transactions.	JFMIP SR-02-02, page 59				
General Controls	14.03.27			All components of an agency's integrated financial management system must provide timely and efficient access to complete and accurate information, without extraneous material, to those who are internal and external to the agency and require the information.	JFMIP SR-02-02, page 59				
General Controls	14.03.28			All components of an agency's integrated financial management system must provide timely and proper sharing of common information between the acquisition and core financial systems, and other mixed systems, e.g., property management systems.	JFMIP SR-02-02, page 59				
General Controls	14.03.29			All components of an agency's integrated financial management system must provide Adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption|and unauthorized access or alteration, as prescribed in a variety of statutes and regulations, including, but not limited to, OMB Circulars A-123 and A-130.	JFMIP SR-02-02, page 59				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.30			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for: • multiple levels of system access, transaction authorization, and approval authority; • single source data entry; • validation of funds availability prior to scheduling payment; • communication of the need for additional funds; • simultaneous posting of budgetary and proprietary accounts; • prepayment examinations from diverse locations; • controls to ensure transaction processing in proper chronological/numeric sequence; and • standard edits for shared data.	JFMIP SR-02-02, page 60				
General Controls	14.03.31			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	JFMIP SR-02-02, page 60				
General Controls	14.03.32			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide transaction details to support account balances.	JFMIP SR-02-02, page 60				
General Controls	14.03.33			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and also provides data analysis reporting tools.	JFMIP SR-02-02, page 60				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.34			With regard to security and internal controls, the acquisition/financial system must provide flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), and access to certain functionality.	JFMIP SR-02-02, page 61				
General Controls	14.03.35			With regard to security and internal controls, the acquisition/financial system must provide capability to define access to specific functions by user name, class of user, and position.	JFMIP SR-02-02, page 61				
General Controls	14.03.36			With regard to security and internal controls, the acquisition/financial system must provide for multipl levels of approvals based on user-defined criteria, including dollar limits, type of document processed, etc.	JFMIP SR-02-02, page 61				
General Controls	14.03.37			With regard to security and internal controls, the acquisition/financial system must provide the capability to perform: reconciliation routines for internal participant accounts, ledgers, and funds; and to identify unsuccessful reconciliations via error log or error report	JFMIP SR-02-02, page 61				
General Controls	14.03.38			With regard to security and internal controls, the acquisition/financial system must establish appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to record security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.	JFMIP SR-02-02, page 61				
General Controls	14.03.39			With regard to security and internal controls, the acquisition/financial must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	JFMIP SR-02-02, page 61				
General Controls	14.03.40			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications at the accounting line item level that affect the general ledger, including changes to dollar amounts and accounting classifications. Validate that funds are available prior to recording the modifications.	OFFM-NO-0106, Jan 06, SMC-04				
General Controls	14.03.41			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.	OFFM-NO-0106, Jan 06, SMC-05				
General Controls	14.03.42			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate document modifications and cancellations with the original documents so that queries show all related activity.	OFFM-NO-0106, Jan 06, SMC-06				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.43			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.	OFFM-NO-0106, Jan 06, SMC-08				
General Controls	14.03.44			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture the latest system processing status on all documents: • Held: The user has decided to save (hold) the document and not allow the system to process it. (Note: This status is distinguished from invoices that are processed and warehoused, then "held" from inclusion in the payment schedule.) • Suspended: The document has failed one or more system validations (edits) and is prevented by the system from processing. The document is automatically stored for later processing. Suspended documents may be automatically processed by the system upon changes to underlying data, such as available funds. • Pending Approval: The document has passed all system validations. The system will not process the document until all approvals required by the agency's workflow configuration have been applied. Not all documents require approvals. • Approved: The document has passed all system validations (edits) and all required approvals have been applied. The document is available for processin • Processed: All related accounting events have been • Open: The document has been processed but not lic	OFFM-NO-0106, Jan 06, SMC-09				
General Controls	14.03.45			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including: • Transaction numbers • Amounts • GL debits and credits • Accounting classification elements.	OFFM-NO-0106, Jan 06, SMC-11				
General Controls	14.03.46	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings.	OFFM-NO-0106, Jan 06, SMC-13				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.47	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.	OFFM-NO-0106, Jan 06, SMC-14				
General Controls	14.03.48			To meet User Interfaces requirements, the Core financial system must deliver an online graphical user interface (GUI). The GUI must provide consistent data entry, navigation and information presentation across all modules and sub-systems.	OFFM-NO-0106, Jan 06, TLC-01				
General Controls	14.03.49			To meet User Interfaces requirements, the Core financial system must comply with Section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, Subpart B.	OFFM-NO-0106, Jan 06, TLC-02				
General Controls	14.03.50			To meet User Interfaces requirements, the Core financial system must deliver a context-sensitive, online help facility. This facility must be customizabl by the agency.	OFFM-NO-0106, Jan 06, TLC-03				
General Controls	14.03.51			To meet User Interfaces requirements, the Core financial system must deliver the capability to customize error message text.	OFFM-NO-0106, Jan 06, TLC-04				
General Controls	14.03.52			To meet User Interfaces requirements, the Core financial system must incorporate user interface features designed to reduce the amount of direct keying required for transaction processing, such as: • Default values based on system maintained transaction and user profiles • Value look-up tables • Highlighting or accentuating required fields • Grayed data fields that are unavailable for user entry • Auto tabs • Automatic data recall • Auto fill text • Cut, copy and paste functionality • Keyboard shortcuts (e.g., function keys to invoke help facility, clear screen, etc.) • Menu mode of screen navigation • Undo/redo • Disabling of non-supported function keys • Ability to select records from a list by scrolling or typing only part of an entry. • Ability to pass common data from field to field, screen to screen and transaction to transaction.	OFFM-NO-0106, Jan 06, TLC-05				
General Controls	14.03.53	Y		To add value to the User Interfaces functionality, the Core financial system should support integration with other common desktop applications (e.g., word processing, spreadsheets, data management)	OFFM-NO-0106, Jan 06, TLC-06				
General Controls	14.03.54			To meet Workflow/Messaging requirements, the Core financial system must deliver an integrated workflow management capability to automate internal routing of documents, transactions, forms or reports for online approval processing.	OFFM-NO-0106, Jan 06, TLE-01				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.55			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to customize workflow processes to automate agency-defined business rules, required approvers, pooled or proxy approving authorities and workload balancing. Agency customization must include the capability to apply start and end dates to approvers and their proxies.	OFFM-NO-0106, Jan 06, TLE-02				
General Controls	14.03.56			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple levels of document approvals based on agency-defined criteria, including dollar amounts, types of items purchased, and document types.	OFFM-NO-0106, Jan 06, TLE-03				
General Controls	14.03.57			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple approval levels to a single user. Prevent a user from applying more than one level of approval to the same document in order to conform to the principle of separation of duties. For example, a disbursing officer must not be allowed to certify payment of an invoice he/she entered, and a certifying officer must not be allowed to schedule a payment he/she certified.	OFFM-NO-0106, Jan 06, TLE-04				
General Controls	14.03.58			To meet Workflow/Messaging requirements, the Core financial system must deliver a workflow calendaring capability to generate date-based process exception reports and alerts. For example, notify an accounts payable office when invoices are held over 30 days with no matching receiving report.	OFFM-NO-0106, Jan 06, TLE-05				
General Controls	14.03.59			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to capture approval actions by transaction, including the time/date and approving party.	OFFM-NO-0106, Jan 06, TLE-06				
General Controls	14.03.60			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to route action requests/status messages internally to individuals, groups or external trading partners. Supported communications channels must include agency e-mail, Blackberry, internal application messaging.	OFFM-NO-0106, Jan 06, TLE-07				
General Controls	14.03.61			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to generate workflow event-based user alerts. For example, at the point an emergency travel voucher is approved, electronically notify the affected traveler.	OFFM-NO-0106, Jan 06, TLE-08				
General Controls	14.03.62			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to generate user alerts based on agency defined thresholds (i.e., trigger events). For example, electronically warn a budget officer when available funds reach 50% of the allotment.	OFFM-NO-0106, Jan 06, TLE-09				
General Controls	14.03.63	Y		To add value to the Workflow/Messaging functionality, the Core financial system should deliver a business process modeling capability.	OFFM-NO-0106, Jan 06, TLE-10				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
General Controls	14.03.64	Y		To add value to the Workflow/Messaging functionality, the Core financial system should generate auditable records of changes made to the workflow approval routing design.	OFFM-NO-0106, Jan 06, TLE-11				
General Controls	14.03.65	Y		To add value to the Workflow/Messaging functionality, the Core financial system should ensur the delivered system complies with the current Workflow Management Coalition (WFMC) Workflow Standard - Interoperability.	OFFM-NO-0106, Jan 06, TLE-12				
General Controls	14.03.66			To meet Document Management requirements, the Core financial system must deliver the capability to index and store file reference materials received or generated by the agency in electronic format.	OFFM-NO-0106, Jan 06, TLF-01				
General Controls	14.03.67	Y		To add value to the Document Management functionality, the Core financial system should deliver the capability to electronically image, index and store file reference materials delivered in a hard copy format (e.g., a signed contract, bill of lading, vendor invoices).	OFFM-NO-0106, Jan 06, TLF-02				
General Controls	14.03.68	Y		To add value to the Document Management functionality, the Core financial system should deliver the capability to notify the user of the presence of associated document images. Deliver on-screen display of imaged material.	OFFM-NO-0106, Jan 06, TLF-03				
System Access	14.04.11			To meet Internet Access requirements, the Core financial system must ensure the delivered system supports Transmission Control Protocol/Internet Protocol (TCP/IP) for application component connectivity.	OFFM-NO-0106, Jan 06, TLG-01				
System Access	14.04.12			To meet Internet Access requirements, the Core financial system must deliver browser access to all system modules/functionality.	OFFM-NO-0106, Jan 06, TLG-02				
System Access	14.04.13	Y		To add value to the Internet Access functionality, the Core financial system should deliver the capability to receive vendor invoices and payments from the public via the Internet.	OFFM-NO-0106, Jan 06, TLG-03				
System Access	14.04.14	Y		To add value to the Internet Access functionality, the Core financial system should support secure Internet access to the integrated ad hoc data query facility.	OFFM-NO-0106, Jan 06, TLG-04				
System Access	14.04.15	Y		To add value to the Internet Access functionality, the Core financial system should support operations via a Virtual Private Network (VPN) system capability for secure remote access.	OFFM-NO-0106, Jan 06, TLG-05				
System Access	14.04.16	Y		To add value to the Internet Access functionality, the Core financial system should deliver the capability to use Public Key Infrastructure technology to control system access.	OFFM-NO-0106, Jan 06, TLG-06				
System Access	14.04.17			To meet Ad Hoc Query requirements, the Core financial system must deliver an integrated ad hoc query capability to support agency access to and analysis of system maintained financial data.	OFFM-NO-0106, Jan 06, TLJ-01				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Access	14.04.18			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to define parameter-based query scripts that can be queued for execution, stored for re-use and shared with other authorized agency users.	OFFM-NO-0106, Jan 06, TLJ-02				
System Access	14.04.19			To meet Ad Hoc Query requirements, the Core financial system must process submitted queries and queue output on-line for access by authorized users.	OFFM-NO-0106, Jan 06, TLJ-03				
System Access	14.04.20			To meet Ad Hoc Query requirements, the Core financial system must distribute query results or notifications of online query result availability to pre-defined individuals or groups.	OFFM-NO-0106, Jan 06, TLJ-04				
System Access	14.04.21			To meet Ad Hoc Query requirements, the Core financial system must deliver run-time controls to prevent "run-away" queries and to restrict very large data download requests.	OFFM-NO-0106, Jan 06, TLJ-05				
System Access	14.04.22			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to display graphical output on the desktop with dynamic report reformatting.	OFFM-NO-0106, Jan 06, TLJ-06				
System Access	14.04.23			To meet Ad Hoc Query requirements, the Core financial system must deliver an on-line "drill-down" capability from summary amounts in queries to supporting detail records.	OFFM-NO-0106, Jan 06, TLJ-07				
System Access	14.04.24			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to download selected query data. Reformat downloaded query information for direct access by common desktop applications (e.g., spreadsheet, ASCII text, "," delimited).	OFFM-NO-0106, Jan 06, TLJ-08				
System Access	14.04.25			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to preview a query, form, report, or other result before printing.	OFFM-NO-0106, Jan 06, TLJ-09				
System Access	14.04.26			To meet Ad Hoc Query requirements, the Core financial system must deliver capability to access current year and historical financial data.	OFFM-NO-0106, Jan 06, TLJ-10				
System Access	14.04.27			To meet Ad Hoc Query requirements, the Core financial system must deliver the following ad hoc query interface features: • Graphical display of data sources • The ability to "point and click" on selectable table, data, and link objects for inclusion in a custom query and • An active data dictionary to provide users with object definitions.	OFFM-NO-0106, Jan 06, TLJ-11				
System Access	14.04.28	Y		To add value to the Ad Hoc Query functionality, the Core financial system should deliver the capability to optimize queries.	OFFM-NO-0106, Jan 06, TLJ-12				
System Access	14.04.29	Y		To add value to the Ad Hoc Query functionality, the Core financial system should deliver a "dashboard" reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status).	OFFM-NO-0106, Jan 06, TLJ-13				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Design and Architecture	14.05.01			To meet General Design/Architecture requirements, the Core system must ensure the delivered system is modular, highly scalable and incorporates an open-systems architecture.	OFFM-NO-0106, Jan 06, TLA-01				
System Design and Architecture	14.05.02			To meet General Design/Architecture requirements, the Core system must ensure the delivered system is customizable to meet agency-defined business practices. Agency customizable features must be table/parameter driven.	OFFM-NO-0106, Jan 06, TLA-02				
System Design and Architecture	14.05.03			To meet General Design/Architecture requirements, the Core system must ensure the delivered system is upgradeable to accommodate changes in laws, regulations, best practices or new technology.	OFFM-NO-0106, Jan 06, TLA-03				
System Design and Architecture	14.05.04			To meet General Design/Architecture requirements, the Core system must ensure the delivered system generates output reports, query results and data files using multiple formats as specified by functional requirements. Specified formats can include online display, printed report, Portable Document Format (PDF), MS Word, Excel, ASCII or delimited text file. In cases where an output format is not specified within a requirement, the requested information must be viewable to the agency online, using the application user interface.	OFFM-NO-0106, Jan 06, TLA-04				
System Design and Architecture	14.05.05			To meet General Design/Architecture requirements, the Core system must deliver fault-free performance in the processing of date and date related data (including, calculating, comparing, and sequencing) by all hardware and software products included as part of the application both individually and in combination (i.e., be Y2K compliant).	OFFM-NO-0106, Jan 06, TLA-05				
System Design and Architecture	14.05.06	Y		To add value to the General Design/Architecture functionality, the Core system should ensure the delivered system is capable of processing online transactions, batch jobs and transactions submitted via system interface simultaneously.	OFFM-NO-0106, Jan 06, TLA-06				
System Design and Architecture	14.05.07	Y		To add value to the General Design/Architecture functionality, the Core financial system should deliver a reports management capability to enable online retrieval, viewing, re-printing, and permanent archiving of system-generated reports.	OFFM-NO-0106, Jan 06, TLA-07				
System Performance	14.06.01			To meet the System Performance requirements, the Core financial system must process the agency's specified accounting workload without adversely impacting projected online response time.	OFFM-NO-0106, Jan 06, TLL-01				

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Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Performance	14.06.02			To meet the System Performance requirements, the Core financial system must process all scheduled work (e.g., batch jobs) within an agency specified processing window. Scheduled work can include: • Daily systems assurance reports • Daily backups • Daily interface processing • Core GL posting • Table updates • Standard reporting.	OFFM-NO-0106, Jan 06, TLL-02				
System Performance	14.06.03			To meet the System Performance requirements, the Core financial system must maintain the agency's specified current and historical financial data (e.g. general ledger records, documents, transactions, lines, and vendor records) storage needs with no degradation to online or batch processing performance.	OFFM-NO-0106, Jan 06, TLL-03				
System Performance	14.06.04			To meet the System Performance requirements, the Core financial system must support concurrent access to functional modules for the agency's specified user community.	OFFM-NO-0106, Jan 06, TLL-04				
System Performance	14.06.05	Y		To add value to the System Performance functionality, the Core financial system should deliver computing performance metrics for platforms and systems environments that the application is certified to run on. Performance metrics provided by the vendor should describe: • Transaction processing throughput capacity, • Expected workstation client response time by transaction type, • Data storage capacity, and • Limitations on concurrent user connectivity.	OFFM-NO-0106, Jan 06, TLL-05				
System Security	14.07.01			To meet security requirements, the Core system must deliver integrated security functionality compliant with the National Institute of Standards and Technology (NIST) Security Standards. Note: The DoD the security controls published in DoDI 8500.2, "Information Assurance (IA) Implementation," for all DoD information systems based on information sensitivity/classification and the impact or effect on mission success, which is consistent with NIST security standards as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. Accordingly, a DoD information system may be considered to satisfy 14.07.01 if the system complies with 14.07.26.	OFFM-NO-0106, Jan 06, TLH-01				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Security	14.07.02			To meet Security requirements, the Core system must ensure that the management, operations and technical baseline security controls are implemented in accordance with Federal Information Processing Standards (FIPS) 199 Standards for Security Categorization of Federal Information and Information Systems and other current NIST guidance on selecting the appropriate security controls. Note: The DoD categorizes risk impact levels and applies the appropriate set of security controls published in DoDI 8500.2 based on information sensitivity/classification and the impact or effect on mission success, which is consistent with NIST security standards as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. Accordingly, a DoD information system may be considered to satisfy 14.07.02 if the system complies with 14.07.26.	OFFM-NO-0106, Jan 06, TLH-02				
System Security	14.07.03			To meet security requirements, the Core system must deliver the capability to control function access (e.g., system modules, transactions, approval authorities) and data access (i.e., create, read, update, delete) by assigned: • User ID • Functional role (e.g., payable technician) or • Organization. Enable the agency to define access rules based on any combination of these attributes.	OFFM-NO-0106, Jan 06, TLH-03				
System Security	14.07.04			To meet security requirements, the Core system must ensure that the appropriate security controls are consistently enforced in all modules, including software used for ad-hoc data query/report generators.	OFFM-NO-0106, Jan 06, TLH-04				
System Security	14.07.05			To meet Security requirements, the Core system must deliver the capability to restrict access to sensitive data elements, such as social security numbers, banking information by user ID, assigned role or organization.	OFFM-NO-0106, Jan 06, TLH-05				
System Security	14.07.08			To meet security requirements, an automated system shall incorporate technical, operational, and management controls into the application and application rules (as appropriate) to prevent harm from authorized individuals engaged in improper activities, whether intentional or accidental. Examples of such controls are: • separation of duties, • least privilege and • individual accountability. Note: A DoD information system may be considered to satisfy 14.07.08 if the system complies with 14.07.26.|	OMB Circular A-130, Nov 00, Appendix III, Sec. B.a.2.c				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Security	14.07.11			To meet security requirements, an automated system shall provide adequate security to protect government information, commensurate with the risk and magnitude of harm, which could result from the loss, misuse, unauthorized access to, or modification of such information. Note: A DoD information system may be considered to satisfy 14.07.11 if the system complies with 14.07.26 and 14.07.27.|	OMB Circular A-130, Nov 00, Sec. 8.a.1.g				
System Security	14.07.12			To meet system security requirements, all agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated in general support systems and major applications. Note: The DoD implements this OMB requirement through the DoD IA Program. Accordingly, a DoD information system may be considered to satisfy 14.07.12 if the system complies with 14.07.26 and 14.07.27.|	OMB Circular A-130, Nov 00, Appendix III, Sec. A.3				
System Security	14.07.15			To meet system security requirements, application security plans shall ensure that information shared from the application is protected appropriately, comparable to the protection provided when information is within the application.	OMB Circular A-130, Nov 00, Appendix III, Sec. A.3.b.2.f				
System Security	14.07.19			To meet system security requirements, the use of Public Key Infrastructure (PKI) certificates and biometrics for positive authentication shall be in accordance with published DoD policy and procedures. These technologies shall be incorporated in all new acquisitions and upgrades whenever possible.		DoDD 8500.01E, Cert. Apr 07, Sec. 4.8.2			
System Security	14.07.20			To meet system security requirements, foreign exchange personnel and representatives of foreign nations, coalitions or international organizations may be authorized access to DoD information systems containing classified or sensitive information only if all of the following conditions are met: • Access is authorized only by the DoD Component Head in accordance with the Department of Defense, the Department of State (DoS), and Director of Central Intelligence (DCI) disclosure and interconnection policies, as applicable. • Mechanisms are in place to strictly limit access to information that has been cleared for release to the represented foreign nation, coalition or international organization, (e.g., North Atlantic Treaty Organization) in accordance with DoD Directive 5230.11, for classified information, and other policy guidance for unclassified information such as reference DoD Directive 5230.20E and DoD Instruction 5230.27.		DoDD 8500.01E, Cert. Apr 07, Sec. 4.9 – 4.9.2			

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Security	14.07.25			To meet system security requirements, all Information Assurance (IA) or IA-enabled IT hardware, firmware, and software components or products incorporated into DoD information systems must comply with the evaluation and validation requirements of National Security Telecommunications and Information Systems Security Policy (NSTISSP) Number 11. Such products must be satisfactorily evaluated and validated either prior to purchase or as a condition of purchase (i.e., vendors will warrant, in their responses to a solicitation and as a condition of the contract, that the vendor's products will be satisfactorily validated within a period of time specified in the solicitation and the contract). Purchase contracts shall specify that product validation will be maintained for updated versions or modifications by subsequent evaluation or through participation in the National IA Partnership (NIAP) Assurance Maintenance Program. |IA shall be considered as a requirement for all systems which are used to enter, process, store, display, or transmit national security information. IA shall be achieved th		DoDD 8500.01E, Cert. Apr 07, Sec. 4.17; NSTISSP No. 11, July 08, Sec. 5			
System Security	14.07.26			All DoD ISs shall be implemented using the baseline DoD IA controls in accordance with DoDI 8500.2. Note: The effectiveness of the implementation of these same controls for a DoD IS is validated and assessed during the certification and accreditation of the system in accordance with the DIACAP, as required by 14.07.27.		DoDI 8500.2, Feb 03, Sec. 5.7.4; DoDI 8510.01, Nov 07, Sec. 4.5			
System Security	14.07.27			All DoD information systems shall be certified and accredited in accordance with DoDI 8510.01, DoD Information Assurance Certification and Accreditation Process (DIACAP).		DoDD 8500.01E, Cert. Apr 07, Sec. 4.13; DoDI 8500.2, Feb 03, Sec. 5.7.5; DoDI 8510.01, Nov 07, Sec. 4.1			
System Security	14.07.28			All DoD ISs with an authorization to operate (ATO) shall be reviewed annually to confirm that the IA posture of the IS remains acceptable. Reviews will include validation of IA controls and be documented in writing.		DoDI 8510.01, Nov 07, Sec. 4.9			
System Security	14.07.29			The head of each [Federal] agency shall develop and maintain an inventory of major information systems. Note: for major DoD IS, the system is considered to be compliant with 14.07.29 if it is registered in the DoD Information Technology Portfolio Registry (DITPR).	FISMA of 2002, Sec. 305(c)(2)				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req. Id.	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
System Security	14.07.30			The system must be FISMA-compliant. Note: Although the FISMA of 2002 does not specify system-level requirements, all federal IS are subject to standards and guidelines as promulgated under the authority of FISMA by the Director, OMB (through NIST), the Secretary of the DoD, or the Director of Central Intelligence, as appropriate. Additionally, the FISMA requires Federal agencies to maintain an inventory of major information systems. Accordingly, a DoD IS may be considered to be FISMA-compliant if the IS complies with 14.07.26, 14.07.27, and 14.07.28, as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. In addition, if the DoD IS is a major IS, it must also comply with 14.07.29.		DoDI 8510.01, Nov 07, Sec. 1.5			

ACRONYMS

ANSI	American National Standards Institute
API	Application Programming Interface
ASCII	American Standard Code for Information Interchange
ATB	Adjusted Trial-Balance
ATO	Authorization to Operate
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
COTS	Commercial Off-the-Shelf
DCI	Director of Central Intelligence
DFAS	Defense Finance and Accounting Service
DIACAP	DoD Information Assurance Certification and Accreditation Process
DITPR	DoD Information Technology Portfolio Registry
DoD	Department of Defense
DoDD	Department of Defense Directives
DoDI	Department of Defense Issuances
DoDFMR	DoD Financial Management Regulation
DoS	Department of State
FACTS	Federal Agencies' Centralized Trial-Balance System
FFMIA	Federal Financial Management Improvement Act
FIPS	Federal Information Processing Standards
FISMA	Federal Information Security Management Act
FMS	Financial Management Service
FOB	Free On Board
FSIO	Financial System Integration Office
GAO	General Accountability Office
GFRS	Government-wide Financial Report System
GL	General Ledger
GLE	Graphics Layout Engine
GOTS	Government Off-the-Shelf
GPEA	Government Paperwork Elimination Act
GUI	Graphical User Interface

IA	Information Assurance
JFMIP	Joint Financial Management Improvement Program
NAICS	North American Industry Classification System
NARA	National Archives and Records Administration
NIAP	National Information Assurance Partnership
NIST	National Institute of Standards and Technology
NSTISSP	National Security Telecommunications and Information System Security Policy
OFFM	Office of Federal Financial Management
OMB	Office Management Budget
OS	Operating System
PDF	Portable Document Format
PKI	Public Key Infrastructure
SIC	Standard Industrial Classification
SQL	Structured Query Language
TAS	Treasury Account Symbol
TCP/IP	Transmission Control Protocol/Internet Protocol
USSGL	United States Standard General Ledger
VPN	Virtual Private Network
WFMC	Workflow Management Coalition
XML	Extensible Markup Language

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 15, Seized Assets

February 4, 2010

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 15, Seized Assets

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and the authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources of requirements may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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SEIZED ASSETS INTRODUCTION

The United States Government's authority to seize and take ownership (forfeiture) of private property from individuals involved in civil and criminal wrongdoing has been in place for many years. However, within the last decade, much more emphasis has been placed on the use of forfeiture—particularly in the "war" against illegal drugs—to provide economic punishment for criminals and their enterprises. Numerous agencies (including the Department of Defense) have forfeiture authority, although the two principal agencies engaged in this law-enforcement activity are the Department of Justice and the Department of Treasury. Because of the importance and materiality of activities related to the seizure of property by the Government, the Financial Systems Integration Office (FSIO) has prescribed certain requirements for financial systems that track the status of seized assets from the time of seizure to final disposition.

SEIZED ASSETS REQUIREMENTS

Req. ID	Value Added?	Change Type	Requirement	Source(s)
Chapter 01 - Seizure Activities				
The following requirement originally included in this section in prior versions of this manual has been removed: 15.01.09				
15.01.01			The system must provide a unique identifier for seized property that will facilitate tracking the asset through seizure, holding, and disposition.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.02			The system must provide timely recording of the date of seizure, the type of asset, the location where it was seized, the storage location, the owner(s) if known, and the entities involved in the seizure.	JFMIP SR-99-14, Dec 99, Dec 99, Pg. 14
15.01.03			The system must provide timely and accurate recording of the originally assigned value of the asset and any subsequent updates to the valuation.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.04			The system must provide timely recording of any mortgage and claim liabilities against each asset seized for forfeiture or Internal Revenue Code enforcement.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.05			The system must provide the capability to obtain the current information on processing status of any seized property in the database by use of an automated query mechanism.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.06			The system must provide the information needed to enable routine verification of the legal authority for that seizure, including the ability to verify that the agency seizure/forfeiture criteria have been observed.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.07			The system must be capable of correcting, amending, and canceling the seizure authorization for property under seizure and provide reports to responsible program officials on this activity.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.08			The system must provide information necessary for prompt payment of properly authorized and billed services, and interact with the Core Financial System to accomplish this task.	JFMIP SR-99-14, Dec 99, Pg. 14
15.01.10			The system must allocate and record all appropriate costs of the seizure on a basis consistent with the type of property and the nature of the seizure.	JFMIP SR-99-14, Dec 99, Pg. 14
Chapter 02 - Asset Custody Activities				
The following requirements originally included in this section in prior versions of this manual have been removed: 15.02.12, 15.02.13, 15.02.15, 15.02.16, 15.02.18				
15.02.01			The system must capture, record, and maintain accurate information on the current legal status, geographic location, responsible custodian, and current recorded value of seized property and forfeited assets in custody.	JFMIP SR-99-14, Dec 99, Pg. 16
15.02.02			The system must provide a record documenting that advertising and the issuance of notice of the property seized have been accomplished, if required.	JFMIP SR-99-14, Dec 99, Pg. 16

Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.02.03			The system must have the capability to provide information to enable seized cash to be deposited promptly into cash holding accounts, if required.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.04			The system must have the capability to track and promptly record the deposit of revenue generated by seized businesses and cash on a basis consistent with the nature of the property.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.05			The system must have the capability to segregate forfeited assets from property in a seized or detained status.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.06			The system must have the capability to allocate and record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the custodial action.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.07			The system must have the capability to record and account for all theft, loss, and damage expenses by identification number.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.08			The system must have the capability to provide accurate and timely reconciliation between the seizing agency's seizure records and property records of custodians being used to maintain, store, and dispose of seized property.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.09			The system must be able to provide information to allow the independent verification that each item of seized property or each forfeited asset is in the physical or constructive custody of the government and that the recorded quantity, legal status, geographic location, and value are accurate.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.10			The system must be able to provide information to allow an independent verification that all billed contractor/vendor services were actually performed.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.11			The system must have the capability to record and track cost bonds, as appropriate.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.14			The system must have the capability to provide information to promptly pay all contractors or vendors performing maintenance/management services and interact with the Core Financial System to accomplish this task.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.17			The system must have the capability to record the forfeiture, as appropriate.	JFMIP SR-99-14, Dec 99, Pg. 15
15.02.19			The system must have the capability to record information on the legal authority for forfeitures as appropriate.	JFMIP SR-99-14, Dec 99, Pg. 15
Chapter 03 - Asset Disposition Activities				
The following requirements originally included in this section in prior versions of this manual have been removed: 15.03.05, 15.03.08				
15.03.01			The system must have the capability of recording each disposition, including the unique identifier of the property or asset, type of property or assets, type of disposition, the individuals responsible for authorizing and executing the actions, the value at time of disposition or the gross proceeds	JFMIP SR-99-14, Dec 99, Pg. 17

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			generated from the disposition, and to whom the asset or property was released or transferred.	
15.03.02	Y		The system should have the capability to flag low-value and time sensitive assets to assure their timely recording and liquidation.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.03			The system must have the capability to record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the disposal action.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.04			The system must be able to verify that proper authorization exists for all dispositions.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.06			The system must have the capability to record and account accurately for all distributions of excess revenues over expenses.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.07			The system must be able to provide a complete accounting for both the applicable central fund balances and any related deposit fund balance.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.09			The system must have the capability to provide an audit trail for assets distributed to other entities.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.10			The system must have the capability to record the deposit into the applicable accounts of all proceeds from the sale of forfeited or abandoned assets.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.11			The system must be capable of recording the transfer of cash from the applicable deposit fund to the applicable central fund account.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.12	Y		The system should have the capability to periodically test asset disposition transactions to ensure that the process is not being victimized by insider transactions.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.13	Y		The system should be able to ensure that all billed contractor services were actually performed.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.14			The system must be able to support the payment of contractors, innocent owners, or approved claimants.	JFMIP SR-99-14, Dec 99, Pg. 17
15.03.15			The system must accurately record a partial distribution of an asset.	JFMIP SR-99-14, Dec 99, Pg. 17
Chapter 04 - Interfacing Systems				
15.04.01	Y		The system should be able to provide the flexibility to accept data input from multiple media that recognize the user agencies' unique data input requirements.	JFMIP SR-99-14, Dec 99, Pg. 20

Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.04.02	Y		The system should be able to customize data input, processing rules, and edit criteria; and to give agencies the flexibility in defining internal operational procedures and in supporting agency requirements.	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.03	Y		The system should be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.04	Y		The system should provide the capability to upload and download data in an interface environment.	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.05	Y		The system should be able to provide multiple-media output reports and to recognize the user agencies' unique data output requirements.	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.06	Y		The system should allow users to customize output for their reporting needs. It should also have interfaces to other systems that are necessary to link financial and program results and meet agency requirements for external processing. (e.g., general ledger posting, budget reconciliation and execution, cost accumulation).	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.07	Y		The system should be able to transmit information on the results of seizure transactions and forfeiture transactions to the Core Financial System requirements itemized by in the Core Financial System Requirements for the following purposes: - generating requests for disbursements- updating the standard general ledger- generating obligation records- generating requests for funds transfer – updating funds control.	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.08	Y		The system should have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.	JFMIP SR-99-14, Dec 99, Pg. 20
15.04.09			The system must be able to accept, process, and report on transactions with other internal and external systems.	JFMIP SR-99-14, Dec 99, Pg. 18
Chapter 05 - Forfeiture Activities				
15.05.01			The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.	JFMIP SR-99-14, Dec 99, Pg. 16
15.05.02			The system must record in a timely manner, the date of seizure, the type of property, the location where it was seized, the storage location, owner(s) if known, and any other entity involved in the seizure.	JFMIP SR-99-14, Dec 99, Pg. 16
15.05.03			The system must timely and accurately record the original assigned value and any subsequent updates to the valuation.	JFMIP SR-99-14, Dec 99, Pg. 16
15.05.04			The system must timely record any mortgage and claim liabilities against each asset seized for forfeiture.	JFMIP SR-99-14, Dec 99, Pg. 16

Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.05.05			The system must be capable of obtaining the current information on processing status of any abandoned property or forfeited assets in the database by use of any automated query mechanism.	JFMIP SR-99-14, Dec 99, Pg. 16
15.05.06			The system must maintain information necessary to enable routine verification of the legal authority for the seizure. This information must include the ability to verify that the agency seizure or forfeiture criteria have been observed.	JFMIP SR-99-14, Dec 99, Pg. 16
15.05.07			The system must maintain information necessary for prompt payment of properly authorized and billed services, and interact with the Core Financial System to accomplish this task.	JFMIP SR-99-14, Dec 99, Pg. 16
15.05.08			The system must support the recording and capture of all appropriate costs of the forfeiture process on a basis consistent with the type of property.	JFMIP SR-99-14, Dec 99, Pg. 16
Chapter 06 - Reporting and Other Requirements				
The following requirement originally included in this section in prior versions of this manual has been removed: 15.06.08				
15.06.01	Y		The system should be able to measure the time interval for the entire process and for: - Cash seizure to deposits into holding account - Seizure to noticing - petition receipt to petition ruling - Seizure to forfeiture - forfeiture to disposal - Equitable sharing request to sharing decision - Forfeiture to equitable sharing disbursement	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.02	Y		The system should periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.03	Y		The system should periodically compare the date that each seizure or forfeiture event is captured in the system and the date the event actually occurred. The system should also compare the results to establish management data entry goals.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.04	Y		The system should periodically calculate trends in theft, loss, or damage to seized property or forfeited assets.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.05	Y		The system should maintain a record of preliminary estimates of the timing and the financial results (net dollar value realized, the percentage of the currently recorded appraised value realized, and the percentage of value lost) for each forfeited asset.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.06	Y		The system should periodically calculate trends in the ratio of property management and disposal costs to gross sales proceeds for all assets sold and comparisons of results to established management goals.	JFMIP SR-99-14, Dec 99, Pg. 19

Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.06.07	Y		The system should periodically calculate trends in the ratio of gross sales proceeds to appraise or market value of all assets sold by asset type or comparison to established management goals.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.09	Y		The system should accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.10	Y		The system should have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.11			The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.12			The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.13			The seized property and asset forfeiture system must be able to support performance measures that management can use to assess the efficiency and quality of the financial management process.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.14			The seized property and asset forfeiture system must be able to support performance measurement for specific program components, such as property disposal.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.15	Y		The seized property and asset forfeiture system should provide the capability for management to assess performance from a variety of perspectives, including program wide or agency wide levels.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.16			The seized property and asset forfeiture system must provide reports for accounting and payment history purposes that are adapted to meet agency needs.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.17			The seized property and asset forfeiture system must maintain supporting documentation throughout the editing and processing activity of the system.	JFMIP SR-99-14, Dec 99, Pg. 19
15.06.18			The system must be able to record and track transactions and related information in order to provide the basis for control.	JFMIP SR-99-14, Dec 99, Pg. 19

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
OFFM	Office of Federal Financial Management

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 16, Personnel Benefits

February 4, 2010

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 16, Personnel Benefits

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence Shared Service Division
Attn: Integration and Requirements Division
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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PERSONNEL BENEFITS INTRODUCTION

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

2. The term "benefit" has been widely used in reference to Federal programs. Use of the term has encompassed programs such as food stamps, Medicare, Veterans Health care, unemployment benefits and others. In fact, there is no steadfast universal definition of a Federal benefit program. However, following the FSIO (Financial Systems Integration Office), for purposes of this document, a Federal benefit program excludes health care related programs, such as Medicare, Veterans Health, Tricare, and others whose primary functions involve reimbursement for services provided and providing direct care. The FSIO identifies five main categories that comprise Federal benefit programs, they are: retirement, disability, death, survivor, and other. These benefit program generally include all or most of the following:

   - The program is classified as "mandatory" rather than discretionary under the Budget Enforcement Act classification:
   - The Federal Government owns and operates the systems used in daily operations;
   - The majority of monetary payments are provided directly to individuals or a designee as opposed to reimbursement to service providers;
   - The Federal Government determines the exact amount of the benefit payment;
   - A "fixed amount" recurring payment is frequently involved.

PERSONNEL BENEFITS REQUIREMENTS

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
Chapter 01 - Claims Acceptance and Tracking				
The following requirements originally included in this section in prior versions of this manual have been removed: 16.01.13				
16.01.01			The benefit system must capture all applicable mandatory data elements (i.e., universal and appropriate categorical), which include: • Name and address of claim holder (person on whose record benefit is earned/due) • SSN of claim holder • Birth date of the claim holder • Date of initial claim • Claimant information, if other than claim holder, including name, address, SSN, and birth date; • the claimant's relationship to claim holder, when different from the claim holder (e.g., self, spouse, child, dependent parent) • Name and relationship of a representative payee, including estate executors or legal guardians, when applicable • The specific benefit(s) for which the claim is made • Claimant address • Bank information for direct deposit, if applicable including American Bank Association routing number, claimant bank account number, and account type • Type of evidence/proofs required and submitted when applicable • Status of the claim (e.g. approved, pending, denied) • For benefit systems relating to taxable programs, information needed to determine withholding amount such as: withholding status (e.g., married, single, or exempt), tax number of withholding allowances, back-up withholding and additional voluntary amount of tax withholding.	JFMIP SR-01-01, pgs 14 & 42

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.01.02			The benefit system must maintain all of the data elements specified in the "Application Information Stores" (reference listing in 16.01.01) so Information is readily accessible through standard online queries or reports, until the claim is approved and a master record is established, or until a final determination is made denying the claim.	JFMIP SR-01-01, pgs 14 & 42
16.01.03			The benefit system must provide for electronic acceptance of benefit applications by fiscal year 2003. If an agency anticipates receipt by electronic means of 50,000 or more submittals of a particular form, the system must allow multiple methods of electronic signatures for the submittal of such form, whenever feasible and appropriate. Additionally, the system must provide for the electronic acknowledgement of electronic forms that are successfully submitted.	JFMIP SR-01-01, pg 14
16.01.04			The benefit system must capture all correspondence, including due process requests submitted by various electronic mediums and automatically associate the correspondence with the specific claim for the required action. For manually submitted correspondence, the benefit system must provide for associating the correspondence with the specific application or existing claimant master record for the required action.	JFMIP SR-01-01, pgs 14, 36, & 42
16.01.05			The benefit system must incorporate input and completeness controls to ensure only complete applications are accepted by the system when electronic methods (e.g., web based, telecommunications) are used to facilitate claim form acceptance.	JFMIP SR-01-01, Sep 01, Pg 14
16.01.06			The benefit system must provide the capability to flag a claimant's paper based application as incomplete and to suspend further processing of the application until it is properly completed as specified by program requirements.	JFMIP SR-01-01, Sep 01, Pg 14
16.01.07			The benefit system must store incomplete applications in accordance with agency policies, and provide for automatic purging of incomplete applications after a time period specified by the agency.	JFMIP SR-01-01, Sep 01, Pg 14
16.01.08			For each claim, the benefit system must associate a unique identifier (e.g., initials or user code) of the employee assigned to review the claim.	JFMIP SR-01-01, Sep 01, Pg 14

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.01.09			The benefit system must utilize an alternative application procedure that accommodates persons with disabilities (e.g., blind, missing limbs).	JFMIP SR-01-01, Sep 01, Pg 14
16.01.10			The benefit system must provide the capability to track the status of due process or other appeal proceedings when applicable, after an initial claim has been denied.	JFMIP SR-01-01, Sep 01, Pg 14
16.01.11	Y		The benefit system should maintain a system record of pending claims and the status of other information including: • where in the process an ongoing claim is located, • who is holding claim, • what actions are needed to complete the claim, • whether additional information is needed, • accommodation of explanation codes to indicate the reason why the claim is pending.	JFMIP SR-01-01, Sep 01, Pg 15
16.01.12	Y		The benefit system should allow the user to update the status of the following items: • where in the process an ongoing claim is located, • who is holding claim, • what actions are needed to complete the claim, • whether additional information is needed, • accommodation of explanation codes to indicate the reason why the claim is pending.	JFMIP SR-01-01, Sep 01, Pg 15
Chapter 02 - Claims Processing				
16.02.01			The benefit system must utilize claimant data that has been submitted electronically in an automated fashion without manual intervention (i.e., avoid re-entering data from one component to another).	JFMIP SR-01-01, Sep 01, Pg 15
16.02.02			The benefit system must have the ability to date and time stamp due process requests and other time sensitive correspondence (incoming and outgoing) that has been received/sent through electronic mediums.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.03			The benefit system must accommodate automated case workload distribution by providing for various claim routing options as determined and maintained by the system administrator. For example, provide for the ability to route claims for manual validation.	JFMIP SR-01-01, Sep 01, Pg 15

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.04			The benefit system must indicate if the benefit payment calculation or verification thereof occurred manually.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.05			The benefit system must provide the user the ability to update a claimant's master record with the results of a manual claim validation or manual verification of the benefit payment amount, or create a new master record if none exists.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.06			The benefit system must have the ability to capture what information is needed from the claimant in order to complete an incomplete claim.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.07	Y		The benefit system should provide for electronic approvals of claims at all levels of the approval process, whenever feasible.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.08			The benefit system must incorporate a notification mechanism that informs users (claim evaluators and supervisors) when an application(s) has not completed processing within a time frame that can be specified by the agency.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.09	Y		The benefit system should allow the user to update the status of pending claims and other information.	JFMIP SR-01-01, Sep 01, Pg 15
16.02.10			The benefit system must facilitate user queries on individual claims. Specifically, for all claims that have been received and recorded in the system, the system must be able to retrieve data maintained in the application information stores by querying the claim holders' (or claimant if different) information. For example, data must be retrievable by query on full name, and Social Security Number (SSN) or taxpayer ID number.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.11			For denied claims, the benefit system must accommodate explanation codes to indicate the reason why the claim has been denied.	JFMIP SR-01-01, Sep 01, Pg 16

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.12			The benefit system must automatically create a claimant master record using the claimant information for initial claims that are approved, when a master record for the claimant did not previously exist. The master record must contain all of the following mandatory data elements: • all applicable mandatory data elements (Universal and appropriate categorical) specified within the application information data stores, • general information such as: case status, benefit type, chronology of key dates, • award data such as: total award, gross and or net monthly payment as appropriate, • payment history such as: prior disbursements, collections including principal and interest, accruals, • special collection activity data such as: delinquent debt activity and status.	JFMIP SR-01-01, Sep 01, Pg 16 & 46
16.02.13			The benefit system must automatically update an existing claimant master record (i.e., claimant already receives a different type of benefit administered by the agency) to reflect the status (pending, approved, or rejected) of additional claims for other benefits the agency administers that are sought by the claimant.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.14			The benefit system must automatically merge the mandatory claimant data maintained in the application information stores into the appropriate master record after a claim has been approved and a claimant master record has been established.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.15			The benefit system must provide the capability to generate statistics on approved and rejected claim applications.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.16			The benefit system must provide the capability to accept, identify, track, and report manual overrides of system-generated acceptance/rejection recommendations.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.17			The benefit system must allow a user who has the proper access to reverse or affirm an initial decision regarding the denial of a benefit, and process the claim accordingly.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.18			The benefit system must provide the capability to review all prior employee notations or decisions made while processing a benefit claim.	JFMIP SR-01-01, Sep 01, Pg 16

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.19	Y		The benefit system should provide the capability to record an estimated completion date for pending claims.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.20	Y		The benefit system should have the ability, where multiple claims exist for the same claimant, to process the claims sequentially based on order of precedence.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.21			The benefit system must have the ability to automatically compare information contained in application(s) that have been submitted by claimants against agency program eligibility criteria (i.e., screen applications for eligibility).	JFMIP SR-01-01, Sep 01, Pg 16
16.02.22			The benefit system must have the ability to accept the manual validation of a claim.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.23			The benefit system must provide for maintaining separate eligibility criteria and processing routines by type of claim.	JFMIP SR-01-01, Sep 01, Pg 16
16.02.24			The benefit system must provide for establishment of various age limitations depending on the type of benefit for automatic verification of program eligibility. For example, the system should allow for age attainment verification (e.g., generally a claimant must be at least 60 years of age to be eligible for SSA retirement benefits).	JFMIP SR-01-01, Sep 01, Pg 16
16.02.25			The benefit system must provide the ability to cross-validate applicant information against data maintained for other benefit payment programs which are internal to the administering agency to ensure compliance with all program requirements (e.g., ensure that applicant has not filed for multiple conflicting benefits).	JFMIP SR-01-01, Sep 01, Pg 17
16.02.26			The benefit system must provide features to indicate that the applicant submitted required evidence. For example, allow user to record receipt of a school certification pertaining to a claimant or his/her dependent child.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.27			The benefit system must provide features to create and maintain a system record of accepted and rejected claim applications.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.28			The benefit system must provide tools to check the appropriate data files to determine whether the applicant has submitted a duplicate application or had a recent benefit application rejected.	JFMIP SR-01-01, Sep 01, Pg 17

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.29			The benefit system must provide features to determine whether payments being made to the claimant in relation to other internal benefit payment programs affect the claimant's eligibility or payment amount for the benefit under consideration, whenever legally permitted (i.e., permitted by statute or regulation).	JFMIP SR-01-01, Sep 01, Pg 17
16.02.30			The benefit system must allow the user to put the processing of a claim on hold (suspend) while verifying questionable information, and to release hold (suspended) status as appropriate.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.31	Y		The benefit system should provide ability to inform applicant of potential eligibility for other internal benefit payment programs.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.32	Y		The benefit system should have the ability to automatically validate survivor applicant information against information about the deceased or former spouse or related former guardian that is maintained in a master record database.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.33	Y		The benefit system should automatically validate dates of employment, earnings and other claimant-specific data provided on the application for benefits against the work history and earnings information reported to central agencies such as the Internal Revenue Service (IRS), SSA, and OPM when permitted by statute, or against other verified claimant-specific information maintained by the agency.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.34			The benefit system must have the ability to determine if the effective date of the claim has been reached (e.g., the effective date of a retirement claim), and initiate subsequent processing.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.35			The benefit system must provide features to compute the amount of both recurring and non-recurring benefit payments based on all available information (e.g., applicant data, and specific benefit program criteria).	JFMIP SR-01-01, Sep 01, Pg 17; DoDFMR Vol 07B; Apr 00, Ch 02 and Feb 06 Ch 03
16.02.36			The benefit system must determine the ending date for recurring payments of limited duration.	JFMIP SR-01-01, Sep 01, Pg 17

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.37			The benefit system must calculate the amount of recurring payment, or capture the amount of the claimant's recurring payment that has been determined externally, when processing an approved claim for benefits such as retirement, disability, death, survivor, and other claims.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.38			The benefit system must provide flexibility in maintaining pay rates. For example, use tables that are easily maintained by the user.	JFMIP SR-01-01, Sep 01, Pg 17
16.02.39			The benefit system must provide for adjusting the amount of payment when the claimant is receiving offsetting monetary amounts. For example, military retired pay is offset on a dollar for dollar basis against veterans compensation payments, and for individuals under age 65, Social Security benefits are offset at a predetermined ratio for every dollar earned by claimants above the established threshold amount.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.40			The benefit system must identify whether the claimant retired under provisions of voluntary separation incentive and capture the amount of the incentive, for Federal and Uniformed Service retirement systems.	JFMIP SR-01-01, Sep 01, Pg 18; DoDFMR Vol 07B, Sep 08, Appendix G
16.02.41			The benefit system must compute the base amount of retirement pay by determining the "highest paid 36 months (or other number as required by law, regulation or statute) of paid service, for Federal and Uniformed Service retirement systems.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.42			The benefit system must determine the creditable years of service based on dates of employment or active military service.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.43			The benefit system must provide features to calculate the claimant's and/or related dependent's age based on the birth date provided in an application or other verified source for subsequent use in determining claimant eligibility.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.44			The benefit system must provide for user defined reasonableness/tolerable limit checks on the amounts of benefit payments that are calculated by the system.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.45			The benefit system must flag or suspend processing of a claim that fails reasonableness edits to facilitate manual verification of the amount computed.	JFMIP SR-01-01, Sep 01, Pg 18

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.46			The benefit system must enable approved users to have the ability to resume the processing of a claim that was suspended for failing a reasonableness edit, and subsequently verified as accurate.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.47			The benefit system must allow a user to initiate the calculation of a claimant's benefit amount, at any time, based on claimant data that exists when the request is made.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.48			The benefit system must have the ability to record the amount of manually computed benefit payments.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.49			The benefit system must provide for automatic system initiated calculation and or recalculation of benefit amount by claim type, based on a specific user defined event such as claim validation and approval, court order, claimant initiated withholding change, etc.	JFMIP SR-01-01, Sep 01, Pg 18; DoDFMR Vol 07B, Sep 08, Ch 09, 090403 and Jun 08, Ch 45
16.02.50			The benefit system must provide features to calculate and send overpayment information (date of occurrence, claimant name, and overpayment amount) to Receivables/Collections subsidiary ledger.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.51			The benefit system must provide for automated routines that access claimant master record data to facilitate calculating the amount of benefits due claimants.	JFMIP SR-01-01, Sep 01, Pg 18
16.02.52			The benefit system must, at a minimum, accumulate actual payments for each payee annually.	JFMIP SR-01-01, Sep 01, Pg 19
16.02.53			The benefit system must support the benefit payment execution process by reporting all disbursements made under the delegation in the agency's payment accounting reports to the Financial Management Service (FMS), using the appropriate agency accounting codes, as authorized by FMS.	JFMIP SR-01-01, Sep 01, Pg 23
16.02.54			The benefit system must support the benefit payment execution process by submitting check issuance data in a timely and accurate manner to FMS no later than the close of business of the week in which the issue dates occur and at month's end.	JFMIP SR-01-01, Sep 01, Pg 23
16.02.55			The benefit system must support the benefit payment execution process by including a payee's taxpayer identifying number on payment vouchers.	JFMIP SR-01-01, Sep 01, Pg 24

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.56			The benefit system must support the benefit payment execution process by complying with all applicable EFT system requirements including those related to message authentication and enhanced security, unless explicitly waived in writing by the CDO.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.57			The benefit system must support the benefit payment execution process by automatically identifying and selecting payments to be disbursed in a particular payment cycle based on their due dates.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.58			The benefit system must support the benefit payment execution process by allowing changes to payment schedules by authorized staff prior to acceptance by the disbursing office.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.59			The benefit system must support the benefit payment execution process by allowing specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.60			The benefit system must support the benefit payment execution process by automatically computing net amounts to be disbursed, after taking into account withholdings, interest, garnishments, or other offsets as needed, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.	JFMIP SR-01-01, Sep 01, Pg 24; DoDFMR Vol 07B, Jun 09, Ch 04; Aug 05, Ch 08; Sep 99, Ch 24; and Apr 05, Ch 28
16.02.61			The benefit system must support the benefit payment execution process by automatically determining taxable benefit payments from non-taxable payments.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.62			The benefit system must support the benefit payment execution process by collecting information on interest paid if applicable, and recording the amounts to the proper ledger account.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.63			The benefit system must support the benefit payment execution process by calculating totals by Agency Location Code (ALC) and TAFS for inclusion on the payment schedule.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.64			The benefit system must support the benefit payment execution process by sorting individual payment detail by TAFS to enable SF-224 reconciliation.	JFMIP SR-01-01, Sep 01, Pg 24

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.65			The benefit system must support the benefit payment execution process by providing for various forms of payment to be used, (i.e., check or electronic funds transfer).	JFMIP SR-01-01, Sep 01, Pg 24
16.02.66			The benefit system must support the benefit payment execution process by supporting Treasury-specific standards for format of check and EFT payment requests.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.67			The benefit system must support the benefit payment execution process by automatically updating payment records based on updates recorded in the payee's master record, such as change of address, changes in deposit account information, etc.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.68			The benefit system must support the benefit payment execution process by allowing a payment request to be removed from the automated scheduling stream and scheduled as a manual payment by an authorized official.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.69			The benefit system must support the benefit payment execution process by allowing the user to trigger an immediate benefit payment for "emergency" situations.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.70			The benefit system must support the benefit payment execution process by providing the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).	JFMIP SR-01-01, Sep 01, Pg 24
16.02.71			The benefit system must support the benefit payment execution process by allowing for cancellation of an entire payment schedule or a single payment within a payment schedule after payments are scheduled and prior to actual disbursement by Treasury.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.72			The benefit system must support the benefit payment execution process by providing features to reduce the payment amount due a claimant, in order to offset an outstanding receivable owed by the claimant, in accordance with applicable laws, regulations, and provisions of the Treasury Offset Program (TOP). However, the system must properly record the impact of the entire amount of the transaction in both budgetary and proprietary (i.e., entire amount is expensed, payables or cash accounts reflect net outlay, budgetary resources increased by amount of nonfederal receivable collected, etc.)	JFMIP SR-01-01, Sep 01, Pg 24

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.73			The benefit system must provide a function for review and certification by an authorized certifying officer.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.74			The benefit system must generate the appropriate transactions to reflect the computed deductions and additions.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.75			The benefit system must support the benefit payment execution process by providing for reissuing payments for misplaced payments, lost or stolen checks.	JFMIP SR-01-01, Sep 01, Pg 24
16.02.76	Y		The benefit system should support the benefit payment execution process by automatically consolidating amounts due benefit claimants when the claimant is entitled to more than one benefit administered by the same agency, and itemizing all payments covered by the one check or EFT on a payment advice or addendum to the EFT file per Treasury specifications.	JFMIP SR-01-01, Sep 01, Pg 25
16.02.77	Y		The benefit system should support the benefit payment execution process by allowing for the splitting of a single benefit payment into separate bank accounts (i.e., allotments) as indicated on the claimants direct deposit request form.	JFMIP SR-01-01, Sep 01, Pg 25
16.02.78	Y		The benefit system should support the benefit payment execution process by providing for making payments in a foreign currency.	JFMIP SR-01-01, Sep 01, Pg 25
16.02.79			The benefit system must support the benefit payment confirmation and follow-up process by updating master record information resulting from payments made by the core system (if applicable).	JFMIP SR-01-01, Sep 01, Pg 25
16.02.80			The benefit system must support the benefit payment confirmation and follow-up process by allowing the user to record the outcome of the Treasury search when recertified checks are issued because original checks are lost, stolen, or destroyed.	JFMIP SR-01-01, Sep 01, Pg 25
16.02.81			The benefit system must support the benefit payment confirmation and follow-up process by providing information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: • payment scheduled; • schedule sent to appropriate disbursing office; and • payment issued by appropriate disbursing office.	JFMIP SR-01-01, Sep 01, Pg 25

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.82			The benefit system must support the benefit payment confirmation and follow-up process by providing for comparison of the agency's payment schedule and the disbursing office's accomplished payment schedule.	JFMIP SR-01-01, Sep 01, Pg 25
16.02.83			The benefit system must support the benefit payment confirmation and follow-up process by updating payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, date, amount of payment, and payment method (e.g., check or EFT).	JFMIP SR-01-01, Sep 01, Pg 25
16.02.84			The benefit system must support the benefit payment confirmation and follow-up process by automatically liquidating the related liability or the in-transit amount when payment confirmation updates the system.	JFMIP SR-01-01, Sep 01, Pg 25
16.02.85			The benefit system must support the benefit recovery receivable establishment process by recording the establishment of receivables in the claimant's master record.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.86			The benefit system must support the benefit recovery receivable establishment process by providing for the establishment of receivables in other systems such as centralized accounts receivable systems, based on individual claim holder debts.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.87			The benefit system must support the benefit recovery receivable establishment process by providing the capability for a user to select the reason the receivable is being recorded from a domain of recognized reasons.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.88			The benefit system must support the benefit recovery receivable establishment process by supporting the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.89			The benefit system must support the benefit recovery receivable establishment process by calculating, generating and posting the required ledger entries for receivables resulting from duplicate payments or erroneous payments, and the corresponding expenditure reductions, or other offsets.	JFMIP SR-01-01, Sep 01, Pg 26

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.90			The benefit system must support the benefit recovery receivable establishment process providing the capability to print bills, accommodating the generation of standard forms and turnaround documents to be used as a remittance advice. Allow customized text in generated billing documents.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.91			The benefit system must provide the capability for a user to record the beginning and ending dates of the payment period as well as the frequency and amount of each payment.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.92			The benefit system must allow customized text in generated billing documents.	JFMIP SR-01-01, Sep 01, Pg 26
16.02.93			The benefit system must support the benefit recovery receivable establishment process by providing features to notify overpaid individuals (or claimant's estate) of: • the amount overpaid and how and when overpayment occurred; • the right to appeal the overpayment determination; • the required recovery; and • the right to request a waiver of recovery.	JFMIP SR-01-01, Sep 01, Pg 26-27
16.02.94			The benefit system must support the benefit recovery receivable establishment process by recording adjustments, both increases and decreases (i.e., non-cash credits) and post to a claimant's master record.	JFMIP SR-01-01, Sep 01, Pg 27
16.02.95			The benefit system must support the benefit recovery receivable establishment process by dating the bills with the system-generated date or with the date supplied by an authorized user.	JFMIP SR-01-01, Sep 01, Pg 27
16.02.96			The benefit system must support the benefit recovery receivable establishment process by accepting transactions that generate receivables from other systems in a standard format for entry into the benefits system.	JFMIP SR-01-01, Sep 01, Pg 27
16.02.97			The benefit system must support the benefit recovery receivable establishment process by printing statements as well as bills.	JFMIP SR-01-01, Sep 01, Pg 27
16.02.98			The benefit system must support the benefit recovery receivable servicing process by updating each master record when billing documents are generated and collections are received.	JFMIP SR-01-01, Sep 01, Pg 27

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.99			The benefit system must support the benefit recovery receivable servicing process by providing automatic calculation and assessment of interest, administrative charges, and penalty charges as applicable on overdue receivables.	JFMIP SR-01-01, Sep 01, Pg 27
16.02.100			The benefit system must support the benefit recovery receivable servicing process by allowing for the waiver of charges with appropriate authority.	JFMIP SR-01-01, Sep 01, Pg 27
16.02.101			The benefit system must support the benefit recovery receivable servicing process by matching receipts to the appropriate receivables and updating system balances.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.102			The benefit system must support the benefit recovery receivable servicing process by providing the ability to apply receipts to more than one receivable.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.103			The benefit system must support the benefit recovery receivable servicing process by updating receivable balances document by document, classifying and posting against principal, interest, administrative fees, etc., required by OMB Circular A-129, "Managing Federal Credit Programs."	JFMIP SR-01-01, Sep 01, Pg 28
16.02.104			The benefit system must support the benefit recovery receivable servicing process by identifying receivables that have been reduced by some means other than cash collections, such as waivers or write-offs.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.105			The benefit system must support the benefit collection process by recording complete and partial receipts according to the Debt Collection Act (DCA) of 1982 and the Debt Collection Improvement Act (DCIA) of 1996 and other applicable regulations.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.106			The benefit system must support the benefit collection process by recording deposits and related debit vouchers for reconciliation to deposit confirmation information provided by Treasury or the banking system. Specifically, providing the capability for a user to record the deposit ticket or debit voucher document amount, number, and date.	JFMIP SR-01-01, Sep 01, Pg 28

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.107			The benefit system must support the benefit collection process by providing the capability to associate the collection of funds to the claimant's master record if a master record exists if the user is not able locate an existing receivable in the master record of the person making a payment.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.108			The benefit system must support the benefit collection process by providing features to record method of recovery (i.e., payment; internal offset; TOP, compromise settlement; civil suit; etc.).	JFMIP SR-01-01, Sep 01, Pg 28
16.02.109			The benefit system must support the benefit collection process by providing the capability to flag a claimant's receivable record to reflect "due process" status, in order to suspend collection activities associated with the receivable. Additionally, the system must automatically allow collection activities to resume when due process has expired or the flag has been reversed.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.110			The benefit system must support the benefit collection process by providing for the processing of cash or credit card receipts against outstanding receivables.	JFMIP SR-01-01, Sep 01, Pg 28
16.02.111			The benefit system must support the benefit offset process by allowing for offset of funds due to delinquent indebtedness through administrative offset, Federal employee salary offset, and income tax refund offset.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.112			The benefit system must support the benefit offset process by providing the capability for a user to record the effective date of the offset plan.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.113			The benefit system must support the benefit offset process by incorporating logic to reflect the legal authority as to whether the payment type may be reduced by offset, or is exempt from the TOP or other offsets.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.114			The benefit system must support the benefit offset process by providing the capability to automatically exclude certain receivables from the offset function.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.115			The benefit system must support the benefit offset process by automatically subjecting receivables to offset which had been previously excluded because of due process or bankruptcy status once status has been resolved.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.116			The benefit system must comply with the requirements of the IRS Tax Refund Offset Program and TOP requirements.	JFMIP SR-01-01, Sep 01, Pg 29

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.117	Y		The benefit system should support the benefit offset process by providing the capability for a user to select from a domain of offset program participants (i.e., the recipient of the amount to be offset against a claimant's benefit payment).	JFMIP SR-01-01, Sep 01, Pg 29
16.02.118	Y		The benefit system should support the benefit offset process by providing the capability for a user to create a participant record if the desired offset program recipient does not exist as a participant.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.119	Y		The benefit system should support the benefit offset process by uniquely identifying bankruptcy debt so that a bankruptcy debt is bypassed when computing the legally mandated 65 percent maximum deduction amount when an account has both garnishment and former spouse deductions in connection with paying retirement benefits.	JFMIP SR-01-01, Sep 01, Pg 29
16.02.120			The benefit system must support the funds control process within the benefit recovery receivable management process by properly recording the budgetary affect on USSGL balances for all transactions typically involved with receivable management.	JFMIP SR-01-01, Sep 01, Pg 30
16.02.121			The benefit system must support the benefit entity definition process by allowing for recording transactions in multiple TAFS and various fund types including annual, multi-year, and no-year appropriations, and trust funds.	JFMIP SR-01-01, Sep 01, Pg 30
16.02.122			The benefit system must support the benefit entity definition process by accommodating reporting for multiple programs within a TAFS, based on the accounting classification elements (e.g., organization level, cost center).	JFMIP SR-01-01, Sep 01, Pg 30
16.02.123			The benefit system must support the benefit account definition process by using account titles consistent with the account titles provided in the USSGL.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.124			The benefit system must support the benefit account definition process by using account definitions consistent with the account definitions provided in the USSGL.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.125			The benefit system must support the benefit account definition process by providing subsidiary ledger support for USSGL accounts and supporting reconciliation of USSGL control accounts to their respective subsidiary records by accounting period.	JFMIP SR-01-01, Sep 01, Pg 31

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.126			The benefit system must support the benefit transaction definition and processing activities by allowing standard transactions, including system-generated transactions, to be established, modified, or deleted by authorized personnel and providing for traceability of changes.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.127			The benefit system must support the benefit transaction definition and processing activities by generating and posting compound debit and credit entries to the USSGL accounts and updating both budgetary and proprietary USSGL accounts based on a single input transaction.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.128			The benefit system must support the benefit transaction definition and processing activities by providing the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.129			The benefit system must support the benefit transaction definition and processing activities by processing transactions consistent with USSGL account descriptions and postings. Use of other than USSGL account numbers (i.e., a pseudo code) is acceptable providing the account descriptions and posting rules are the same as those used in the USSGL for relevant transactions.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.130			The benefit system must provide a chart of accounts that roll up to the accounts as defined in the SGL.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.131			The benefit system must provide integrity checks including batch numbers to detect duplicate or skipped batches and the validity of header and trailer records.	JFMIP SR-01-01, Sep 01, Pg 31
16.02.132			The benefit system must provide the capability used in the liquidation of commitments, obligations, payables, receivables, or other items, as appropriate.	JFMIP SR-01-01, Sep 01, Pg 32
16.02.133			The benefit system must support the benefit transaction definition and processing activities by processing system-generated transactions, such as automated payment scheduling, accruals, closing entries, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	JFMIP SR-01-01, Sep 01, Pg 32
16.02.134			The benefit system must support the benefit transaction definition and processing activities by automatically liquidating, partially or in full, balances of preceding documents when entering dependent documents.	JFMIP SR-01-01, Sep 01, Pg 32

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.135	Y		The benefit system should support the benefit transaction definition and processing activities by providing the capability to enter and store for future processing any transactions in the current month for processing in the subsequent month.	JFMIP SR-01-01, Sep 01, Pg 32
16.02.136			The benefit system must provide features to record death information provided from voluntary sources (e.g. returned check, funeral home notification, and next of kin).	JFMIP SR-01-01, Sep 01, Pg 38
16.02.137			The benefit system must provide all users the capability to perform a "Print Screen" function.	JFMIP SR-01-01, Sep 01, Pg 39
16.02.138			The benefit system must allow users to input parameters required to run batch jobs in a production mode either daily, monthly, quarterly or yearly.	JFMIP SR-01-01, Sep 01, Pg 39
16.02.139	Y		The benefit system should provide for self-service, claimant-initiated requests that can perform the following functions: a. Enable the claimants to request the re-issuance of misplaced payments using a Web browser. b. Enable the claimants to access decision tree functions to help guide them through self-service transactions through a Web browser. c. Have pop-up windows to help annuitants when making changes to files through a Web browser. d. Enable claimant to complete forms using a Web browser. e. Have the ability to verify the claimant security information through a Web browser. f. Provide access to claimant retirement-related data through interactive voice response (IVR). g. Make IVR available for claimant inquiries 24 hours a day, 7 days a week, with the exception of scheduled outages. h. Allow claimants to initiate changes to their accounts through IVR. i. Have the ability to support multiple languages (e.g., English and Spanish).	JFMIP SR-01-01, Sep 01, Pg 40
16.02.140			The benefit system must support the data entry technical function by utilizing various automated input devices when hard copy applications and correspondence are received.	JFMIP SR-01-01, Sep 01, Pg 40

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.02.141			The benefit system must support the data entry technical function by supporting both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.	JFMIP SR-01-01, Sep 01, Pg 40
16.02.142			The benefit system must support the data entry technical function by supporting simultaneous data entry/access by multiple users in a variety of access modes.	JFMIP SR-01-01, Sep 01, Pg 40
16.02.143			The benefit system must support the data entry technical function by providing user entry and query screens that support validation of codes entered on the screen, assisting users in determining correct codes if an invalid code is entered, and providing for inquiry by the user to verify valid codes during the data entry process.	JFMIP SR-01-01, Sep 01, Pg 40
16.02.144			The benefit system must support the data entry technical function by providing the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	JFMIP SR-01-01, Sep 01, Pg 40
16.02.145			The benefit system must support the data entry technical function by displaying a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	JFMIP SR-01-01, Sep 01, Pg 41
16.02.146	Y		The benefit system should support the data entry technical function by identifying erroneous inputs with corrective recommendations.	JFMIP SR-01-01, Sep 01, Pg 41
16.02.147	Y		The benefit system should support the data entry technical function by providing the capability for financial users to create comments relating to all types of transactions using free-form text.	JFMIP SR-01-01, Sep 01, Pg 41
16.02.148	**Y**	**C**	The benefit system **should** maintain general data such as demographic data other than that specified in the application information stores that has been historically used by the agency in preparing actuarial estimates, for purposes such as forecasting and complying with financial statement reporting requirements.	**JFMIP SR-01-01, Sep 01, Pg 46**
Chapter 03 - Reporting				
16.03.01			The benefit system must provide features to compute and maintain performance trends such as: • number and dollar value of benefit payments made, • average benefit payment, • benefit payments made by operating levels and geographic region.	JFMIP SR-01-01, Sep 01, Pg 35

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.02			The benefit system must provide features to compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: • number of applications processed • number of awards • number of denials	JFMIP SR-01-01, Sep 01, Pg 35
16.03.03			The benefit system must provide features to compute the length of time claimants have received benefits (average number of months and years, and report(s) showing the number of individuals receiving benefits for by duration (e.g., 1-5 years, 6-10 years) for the entire claimant population.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.04	Y		The benefit system should provide features to automatically compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: • administrative cost per application approved, and • time required to process a claim application.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.05			The benefit system must provide for issuing standard notices for a variety of user defined events. For example, the benefit system must provide capabilities to notify claimant of decisions affecting payment amount or cessation of payments.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.06			The benefit system must allow the user to add custom text for each standard correspondence type.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.07			The benefit system must allow user to record that the U.S. Postal Service has returned correspondence as undeliverable.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.08			The benefit system must have the ability to capture or record the date on which a request for information is received from a claimant or an authorized representative, relative to an appeals case.	JFMIP SR-01-01, Sep 01, Pg 36
16.03.09			The benefit system must support the benefit funds analysis process by maintaining current information on obligations according to the classification elements established by the agency, on a fund by fund basis.	JFMIP SR-01-01, Sep 01, Pg 23

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.10			The benefit system must support the benefit funds analysis process by sorting and providing on-line access to both summary level and detailed information, based on the defined level of funds control for those transactions that represent obligations and expenditures.	JFMIP SR-01-01, Sep 01, Pg 23
16.03.11			The benefit system must support the benefit funds analysis process by providing control features that ensure the amounts reflected in the fund control structure agree with the general ledger account balances at the end of each update cycle.	JFMIP SR-01-01, Sep 01, Pg 23
16.03.12			The benefit system must support the benefit funds analysis process by tracking the use of funds against operating or financial plans.	JFMIP SR-01-01, Sep 01, Pg 23
16.03.13			The benefit system must support the benefit recovery receivable servicing process by identifying and reporting receivables that meet predetermined criteria for bad debt provisions or write-off.	JFMIP SR-01-01, Sep 01, Pg 27
16.03.14			The benefit system must support the benefit recovery receivable servicing process by providing information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.	JFMIP SR-01-01, Sep 01, Pg 27
16.03.15			The benefit system must support the benefit transaction definition and processing activities by posting to the current and prior accounting months concurrently until the prior month closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing.	JFMIP SR-01-01, Sep 01, Pg 32
16.03.16			The benefit system must support the benefit external reporting process by maintaining accounting data to support reporting in accordance with accounting standards pronounced by FASAB, and with other reporting requirements issued by the Director of OMB and the Secretary of the Treasury.	JFMIP SR-01-01, Sep 01, Pg 33
16.03.17			The benefit system must support the benefit external reporting process by providing summarized data electronically to systems used by the agency for decision support and provide for the preparation of external reports such as those required by the Department of the Treasury and OMB.	JFMIP SR-01-01, Sep 01, Pg 33; DoDFMR, Vol 07B, Sep 08, Appendix G, Article II

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.18			The benefit system must support the benefit external reporting process by reporting events and transactions according to the accounting classification elements established and within a given accounting period including providing the ability to automatically assign costs by a major program to facilitate preparation of the Statement of Net Costs in accordance with OMB's current Bulletin on "Form and Content of Agency Financial Statements."	JFMIP SR-01-01, Sep 01, Pg 34
16.03.19			The benefit system must support the benefit external reporting process by maintaining the information required for program performance, financial performance, and financial management performance measures needed for budgeting, program management, and financial statement presentation.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.20			The benefit system must support the benefit external reporting process by providing the capability to produce all relevant reports, statements, or returns required by the IRS, including producing year-end 1099 statements.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.21			The benefit system must support the benefit external reporting process by allowing a user to request a reissued tax statement for current or previous year.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.22	Y		The benefit system should support the benefit external reporting process by providing for an automated methodology of data manipulation and data exportation.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.23	Y		The benefit system should support the benefit external reporting process by providing for automatic translation of foreign currency payments based on the exchange rate specified by the user.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.24	Y		The benefit system should support the benefit external reporting process by allowing a user to request a reissued tax statement for previous 3 prior years.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.25			The benefit system must support the benefit internal reporting process by providing for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.	JFMIP SR-01-01, Sep 01, Pg 34

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.26			The benefit system must support the benefit internal reporting process by providing for program cost accounting data to support reporting requirements specified in OMB's "Form and Content of Agency Financial Statements," and the decision-making process in managing agency programs. This will include: • cost reports to be utilized in the analysis of programmatic activities; • schedules and operating statements based on the accounting classification elements and agency criteria; • meaningful cost information needed to support performance measures; and • ability to transfer cost information directly to and from other systems.	JFMIP SR-01-01, Sep 01, Pg 34
16.03.27	Y		The benefit system should support the benefit internal reporting process by providing cost information for comparison to other program data to determine compliance with planned budgeted activities.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.28	Y		The benefit system should support the benefit internal reporting process by supporting the use of historical data to conduct variance analysis.	JFMIP SR-01-01, Sep 01, Pg 35
16.03.29			The benefit system must support the benefit internal reporting process by providing the capability to interface with the agency core accounting system and recording the accounting impact of all financial activity at the USSGL level, on a daily basis to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the benefit module.	JFMIP SR-01-01, Sep 01, Pg 36
16.03.30			The benefit system must support the benefit internal reporting process by providing standard input record format(s) for interface of transactions from other systems to the benefits system and subjecting all transactions from interfacing systems to the benefits financial system edits, validations, and error correction procedures. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user.	JFMIP SR-01-01, Sep 01, Pg 36

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.31			The benefit system must support the benefit internal reporting process by providing the capability to interface with agency's core accounting system to automatically update detailed claimant related information (e.g. individual payable and receivable records) that is maintained in the core system when a major benefit system function(s) such as payment administration or recovery receivable management is performed by the core system.	JFMIP SR-01-01, Sep 01, Pg 36
16.03.32			The benefit system must support the benefit internal reporting process by providing the capability to interface to the agency's cost accounting system.	JFMIP SR-01-01, Sep 01, Pg 36
16.03.33			The benefit system must support the access to benefit information process by allowing for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	JFMIP SR-01-01, Sep 01, Pg 39
16.03.34			The benefit system must support the access to benefit information process by providing users with access to on-line guidance or help for performing system functions.	JFMIP SR-01-01, Sep 01, Pg 39
16.03.35			The benefit system must support the access to benefit information process by displaying a message indicating the transaction cannot be completed and further research is required if a claimant's or claim holder's record is not located via query.	JFMIP SR-01-01, Sep 01, Pg 39
16.03.36			The benefit system must support the access to benefit information process by presenting information resulting from system queries in a formatted fashion to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.	JFMIP SR-01-01, Sep 01, Pg 39
16.03.37			The benefit system must support the access to benefit information process by providing the capability to access historical data records that are removed from on-line viewing, including items such as individual benefit payments, receivable, and collection data.	JFMIP SR-01-01, Sep 01, Pg 39

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.38			The benefit system must support the access to benefit information process by allowing users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	JFMIP SR-01-01, Sep 01, Pg 40
16.03.39			The benefit system must support the access to benefit information process by providing features to facilitate verification (i.e., matching programs) using information extracted (see above) from the benefit system for comparison against benefit programs administered by other agencies when legally permitted.	JFMIP SR-01-01, Sep 01, Pg 40
16.03.40			The benefit system must support the access to benefit information process by facilitating the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	JFMIP SR-01-01, Sep 01, Pg 40
16.03.41			The benefit system must support the access to benefit information process by providing for easy access to historical files for comparative, analytical, and trend information.	JFMIP SR-01-01, Sep 01, Pg 40
16.03.42	Y		The benefit system should support the access to benefit information process by providing for self-service claimant initiated Web browser requests pertaining to account specific matters.	JFMIP SR-01-01, Sep 01, Pg 40
16.03.43		**A**	**The system should provide the functionality to allow entities to display gains and losses from changes in long-term assumptions used to measure liabilities for federal civilian and military employee pensions, other retirement benefits (ORB), and other postemployment benefits (OPEB), including veterans' compensation, as a separate line item or line items on the statement of net costs.**	**SFFAS-33, Oct 08, para 19**
16.03.44		**A**	**The system should have the functionality to allow component entities that report pension, ORB, or OPEB liabilities to display a discrete line item for gains and losses from changes in assumptions on its statement of net cost when the conditions in Paragraph 19-20 in SFFAS 33 (dated October 14, 2008) are met. Component entities reporting only the normal or service cost should not display such gains and losses.**	**SFFAS-33, Oct 08, para 21**

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.45		**A**	**The system should have the functionality to allow component entities to disclose in notes to the financial statements a reconciliation of beginning and ending pension, ORB, and OPEB liability balances.**	**SFFAS-33, Oct 08, para 22**
16.03.46		**A**	**The system should have the functionality to provide all material components of pension, ORB, or OPEB expense in the reconciliation consistent with the components identified in the table at SFFAS 33, Paragraph 22 (dated October 14, 2008). The line item for actuarial gains and losses should be broken out into the sub-components "from experience" and "from assumptions changes." Significant pension, ORB, and OPEB programs should be presented individually in a separate column along with an "all other" column, if applicable, and a "total" column for each line item.**	**SFFAS-33, Oct 08, para 23**
16.03.47		**A**	**The system should have the functionality to allow component entities that report pension, ORB, or OPEB liabilities to disclose the information required in Paragraph 22 of SFFAS 33 (dated October 14, 2008). Component entities reporting only the normal or service cost should not disclose the information required in Paragraph 22.**	**SFFAS-33, Oct 08, para 24**
16.03.48		**A**	**The system should have the functionality to allow component entities holding non-Treasury securities as assets to fund their pension, ORB, or OPEB programs to disclose the rates of return, specific maturities, and allocation by type (stocks, bonds, etc.) of such assets.**	**SFFAS-33, Oct 08, para 25**
16.03.49		**A**	**The system should have the functionality to allow the governmentwide entity to display gains and losses from changes in assumptions as a separate line item or line items on the statement of net cost after a subtotal for all other costs and before total cost.**	**SFFAS-33, Oct 08, para 26**
16.03.50		**A**	**The system should have the functionality to allow the governmentwide entity to disclose in the notes to the financial statements a reconciliation consistent with information required in paragraph 22 of SFFAS 33 (dated October 14, 2008) for pension, ORB, or OPEB liabilities.**	**SFFAS-33, Oct 08, para 27**

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.51		**A**	**The system should have the functionality to allow the discount rates as of the reporting date for present value measurements of pension, ORB, and OPEB liabilities to be based on interest rates on marketable Treasury securities with maturities consistent with the cash flows being discounted. The discount rates should be matched with the expected timing of the associated expected cash flow. Thus, cash flows projected in each period should have a discount rate associated with them. However, one discount rate may be used for all projected future cash flows if the resulting present value is not materially different than the resulting present value using multiple rates. A change to or from multiple rates from or to a single rate should be disclosed.**	**SFFAS-33, Oct 08, para 28**
16.03.52		**A**	**The system should provide the functionality to allow the discount rates as of the reporting date to reflect average historical rates on marketable Treasury securities.**	**SFFAS-33, Oct 08, para 29**
16.03.53		**A**	**The system should provide the functionality to allow for a minimum of five historical rates as of the reporting date to be used for each maturity in developing average historical Treasury rates. The historical rates used to calculate the average should be sequential (e.g. 2003-2007).**	**SFFAS-33, Oct 08, para 30**
16.03.54		**A**	**The system should have the functionality to verify that the numbers of historical rates used in the calculation of the average are consistent from period to period. The entity's accounting policy disclosures should include its policy regarding consistency from one reporting period to the next.**	**SFFAS-33, Oct 08, para 31**
16.03.55		**A**	**The system should have the functionality to allow a user to interpolate or extrapolate interest rates from historical Treasury rates when Treasury securities are not available or the cash flows that are projected to occur in future years are expected beyond the maturities at which Treasury securities are available.**	**SFFAS-33, Oct 08, para 32**

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.03.56		**A**	**The system should be able to measure estimates of pension, ORB, and OPEB liability and expense in general purpose federal financial reports as of the end of the fiscal year (or other reporting period if applicable). The system should allow measurements based on an actuarial valuation to be performed as of an earlier date during the fiscal year, including the beginning of the year, with adjustments for the effects of changes during the year in major factors such as the pay raise and cost of living adjustment.**	**SFFAS-33, Oct 08, para 33**
16.03.57		**A**	**The system should have the functionality to allow the valuation date in the full actuarial valuation utilized by the entity to be consistently followed from year to year.**	**SFFAS-33, Oct 08, para 34**
Chapter 04 - Quality Assurance and Maintenance				
16.04.01			The benefit system must provide capabilities to select benefit claims based on agency program evaluation criteria (such as attainment of certain dollar thresholds – cumulative and per payment, excessive length of benefit payment life) for subsequent review.	JFMIP SR-01-01, Sep 01, Pg 37
16.04.02			The benefit system must provide the ability to monitor and update a claimant's master records to reflect changes in circumstances affecting a claimant's eligibility or the amount of payment.	JFMIP SR-01-01, Sep 01, Pg 37
16.04.03			The benefit system must provide capabilities to capture claimant (or relative) reported matters such as: • death • change in amount of earned/unearned income • change of residence • marriage, divorce, or separation • absence from the U.S. • change in disability condition • eligibility for other benefits • changes in net worth/resources of claimant • change in school attendance • change in composition of household • change in citizenship or alien status.	JFMIP SR-01-01, Sep 01, Pg 37-38

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.04			The benefit system must provide for the recording of notes or comments by customer service representatives and associate with the claimant's master record, and maintain a history of notes taken.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.05			The benefit system must provide capabilities to record the method used to independently verify the death of a claimant before terminating benefits (phone contact, signature verification, or personal contact with next of kin).	JFMIP SR-01-01, Sep 01, Pg 38
16.04.06			The benefit system must provide the ability to maintain a schedule of continuing disability reviews (when applicable) at the individual claim holder level, and maintain the status of the schedule within the claimant's master record.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.07			The benefit system must provide capabilities to track the status of appeal proceedings when a change is made affecting a current claimant's level of benefits.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.08			The benefit system must provide features to record termination of benefit payment including: • event/reason for termination (e.g., death, increase in income) • date of event (thus effective date of benefit cessation)	JFMIP SR-01-01, Sep 01, Pg 38
16.04.09	Y		The benefit system should provide features to determine if benefits are commensurate with claimant's gender.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.10	Y		The benefit system should have the ability to select benefit payment calculations based on statistical sampling techniques for the purpose of verifying calculations.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.11	Y		The benefit system should provide the ability to generate a random sample of claimants to periodically survey regarding their satisfaction with the agency's benefit payment claims process (from initial contact with agency to receipt of benefit payment).	JFMIP SR-01-01, Sep 01, Pg 38
16.04.12	Y		The benefit system should allow users to suspend payment to claimants, when fraud is suspected, or death has been reported but not yet verified by an authoritative source (e.g., SSA).	JFMIP SR-01-01, Sep 01, Pg 38

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.13			The benefit system must support the benefit offset process by providing ability to report overdue receivables with associated SSN or TIN data to Treasury for possible offset.	JFMIP SR-01-01, Sep 01, Pg 29
16.04.14	Y		The benefit system should allow users to cancel a previously recorded suspected death on a claimant, and place the claimant back in a payment status if appropriate.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.15			The benefit system must support the benefit payee information maintenance process by maintaining payee information that includes data to support obligation, accounts payable, and disbursement processes.	JFMIP SR-01-01, Sep 01, Pg 19
16.04.16			The benefit system must support the benefit payee information maintenance process by supporting payments made to parties that act as an agent for the payee without changing permanent claimant information that is maintained in the claimant's master record such as the claimant's name, address or financial institution.	JFMIP SR-01-01, Sep 01, Pg 19
16.04.17			The benefit system must support the benefit payee information maintenance process by allowing the user to capture the current tax status, number of exemptions, and other information requested on applicable IRS withholding forms (i.e., W-4P, W-4S, and W-4V).	JFMIP SR-01-01, Sep 01, Pg 19
16.04.18			The benefit system must support the benefit payee information maintenance process by maintaining detailed information for each payee to comply with IRS reporting requirements. In cases where payments are made to third parties who are serving in a fiduciary capacity, the benefit system must maintain 1099 information for the principal party rather than the agent.	JFMIP SR-01-01, Sep 01, Pg 19
16.04.19			The benefit system must support the benefit payee information maintenance process by providing the capability to automatically update payee records to reflect automated clearinghouse (ACH) or electronic funds transfer (EFT) related changes.	JFMIP SR-01-01, Sep 01, Pg 19
16.04.20			The benefit system must support the benefit payee information maintenance process by providing search capability for payee information (e.g., payee name).	JFMIP SR-01-01, Sep 01, Pg 19
16.04.21			The benefit system must support the benefit payee information maintenance process by producing payee listings based on agency-defined criteria, (e.g., payee name and SSN.)	JFMIP SR-01-01, Sep 01, Pg 19

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.22			The benefit system must support the benefit payee information maintenance process by maintaining as part of the claimant's master record a complete history, of all financial transactions executed for each payee receiving benefits under the claim holder's master record. This includes payments, and collections, waivers , or offsets resulting from overpayments.	JFMIP SR-01-01, Sep 01, Pg 20
16.04.23			The benefit system must support the benefit payee information maintenance process by making the financial transaction history data of the most recent 18 months available for online query and review for all active "payees".	JFMIP SR-01-01, Sep 01, Pg 20
16.04.24	Y		The benefit system should support the benefit payee information maintenance process by maintaining deposit account information on at least two financial institutions for a single payee.	JFMIP SR-01-01, Sep 01, Pg 20
16.04.25			The benefit system must support the benefit funds availability editing process by allowing for recording of funding transactions including recording internal allocations or allotments from within the agency.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.26			The benefit system must support the benefit funds availability editing process by including adequate controls to prevent the recording of obligations or expenditure transactions that exceed available balances. The system must also support recording obligations or expenditures that exceed available balances based on proper management approval (i.e., provide the capabilities and controls for authorized users to override funds availability edits).	JFMIP SR-01-01, Sep 01, Pg 21
16.04.27			The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds availability edit.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.28			The benefit system must support the benefit funds availability editing process by recording the financial impact of all transactions that affect the availability of funds, such as commitments, obligations, expenditures and the establishment of, and collections against recovery receivables.	JFMIP SR-01-01, Sep 01, Pg 21

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.29			The benefit system must support the benefit funds availability editing process by automatically updating all appropriate budgetary tables and ledger account balances (when applicable) to ensure that the system always maintains and reports the current status of funds for all open accounting periods.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.30			The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modifying the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.31			The benefit system must support the benefit funds availability editing process by providing the ability to produce an on-line status of funds report down to the lowest level of the organizational structure. The report should include: amounts available/allotted, open commitments, open obligations, expenditures, and balance available.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.32	Y		The benefit system should support the benefit commitment process by allowing commitment transactions to be entered on-line and from multiple locations.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.33	Y		The benefit system should support the benefit commitment process by maintaining information related to each commitment transaction. At a minimum, the system should capture accounting classification elements, and estimated amounts.	JFMIP SR-01-01, Sep 01, Pg 21
16.04.34	Y		The benefit system should support the benefit commitment process by providing for modifications to commitment transactions, including ones that change the dollar amount or the accounting classification elements cited.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.35	Y		The benefit system should support the benefit commitment process by allowing for commitment transactions to be future-dated, stored, and posted at the appropriate date.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.36	Y		The benefit system should support the benefit commitment process by closing open commitments under the following circumstances: (1) by the system upon issuance of an obligating document, (2) by an authorized user, and (3) as part of the year-end closing if the commitment is in an annual appropriation or in the last year of a multi-year appropriation.	JFMIP SR-01-01, Sep 01, Pg 22

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.37	Y		The benefit system should support the benefit commitment process by providing the capability to support commitment accounting based on agency needs.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.38			The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations based on obligating documents and liquidate, at the user's request, the related commitments, either partially or fully.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.39			The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations for which there is no related commitment.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.40			The benefit system must support the benefit obligation and expenditure activity by maintaining information related to each obligation document, including amendments. At a minimum, the system must capture the obligating document number and type; and other identification, including benefit payee SSN or TIN, accounting classification elements as appropriate; referenced commitment (if applicable); and dollar amounts.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.41			The benefit system must support the benefit obligation and expenditure activity by allowing obligation documents to be entered on-line and from multiple locations.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.42			The benefit system must support the benefit obligation and expenditure activity by allowing authorized modifications and cancellations of posted obligation documents.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.43			The benefit system must support the benefit obligation and expenditure activity by providing on-line access to all unliquidated obligations by selection criteria, (e.g., document number.)	JFMIP SR-01-01, Sep 01, Pg 22
16.04.44			The benefit system must support the benefit obligation and expenditure activity by maintaining an on-line history file of closed-out documents for a user-defined period of time.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.45			The benefit system must support the benefit obligation and expenditure activity by closing open obligating documents to accommodate both of the following circumstances: (1) automatically when reclassifying an unliquidated obligation to an expenditure, or (2) by an authorized user.	JFMIP SR-01-01, Sep 01, Pg 22

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.46			The benefit system must support the benefit obligation and expenditure activity by allowing multiple commitments to be combined into one obligation or expenditure document and one commitment document to be split into various obligating or expenditure documents.	JFMIP SR-01-01, Sep 01, Pg 22
16.04.47			The benefit system must support the benefit payment confirmation and follow-up process by maintaining history of every payment by the benefits system, including authorizing document number, payment schedule number, payment date, payment address, and TAFS charged.	JFMIP SR-01-01, Sep 01, Pg 25
16.04.48			The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to claimant and payment information.	JFMIP SR-01-01, Sep 01, Pg 25
16.04.49			The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to open documents based on agency selection criteria (e.g., SSN).	JFMIP SR-01-01, Sep 01, Pg 25
16.04.50			The benefit system must support the benefit payment confirmation and follow-up process by producing IRS 1099s in IRS acceptable form (hard copy or magnetic tape) when required by IRS regulations (e.g., miscellaneous payments to individuals over $600).	JFMIP SR-01-01, Sep 01, Pg 25
16.04.51			The benefit system must support the benefit recovery receivable servicing process by maintaining detailed information by account (i.e., individual) sufficient to provide audit trails and to support billing and research activities.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.52			The benefit system must support the benefit recovery receivable servicing process by providing on-line query capability to receivable and account information.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.53			The benefit system must support the benefit recovery receivable servicing process by providing information, on a summary basis and on individual receivables, on the age of receivables to allow for management and prioritization of collection activities.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.54			The benefit system must support the benefit recovery receivable servicing process by maintaining data for receivables referred to other Federal agencies and or outside organizations for collections.	JFMIP SR-01-01, Sep 01, Pg 27

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.55			The benefit system must support the benefit recovery receivable servicing process by automatically initiating transactions to record the write-off of delinquent or uncollectible receivables (including interest, penalties, and administrative charges) based on user defined criteria, and maintaining data to monitor closed accounts.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.56			The benefit system must support the benefit recovery receivable servicing process by producing dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.57			The benefit system must support the benefit recovery receivable servicing process by providing authorized users with the ability to customize the dunning process parameters and dunning letter text.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.58			The benefit system must support the benefit recovery receivable servicing process by maintaining information needed to support reporting required by IRS.	JFMIP SR-01-01, Sep 01, Pg 27
16.04.59			The benefit system must support the benefit recovery receivable servicing process by maintaining a history of billings and receipts for each receivable and account in accordance with agency requirements.	JFMIP SR-01-01, Sep 01, Pg 28
16.04.60			The benefit system must support the benefit recovery receivable servicing process by providing for re-establishment of a receivable for checks returned due to insufficient funds.	JFMIP SR-01-01, Sep 01, Pg 28
16.04.61			The benefit system must support the benefit collection process by providing the capability to display all active receivable accounts of record for the relative to the claimant in connection with recording deposits if a claimant's master record is located.	JFMIP SR-01-01, Sep 01, Pg 28
16.04.62			The benefit system must support the benefit collection process by capturing whether the receivable has been petitioned and or discharged in connection with bankruptcy proceedings to facilitate compliance collection restrictions pertaining to such debts.	JFMIP SR-01-01, Sep 01, Pg 28

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.63			The benefit system must support the benefit account definition process by providing the capability to create additional sub-accounts to the general ledger for agency specific tracking and control.	JFMIP SR-01-01, Sep 01, Pg 31
16.04.64			The benefit system must support the benefit transaction definition and processing activities by using standard transactions to record accounting events and to control the related updating of other information maintained in the system, such as values in tables (e.g., available funding).	JFMIP SR-01-01, Sep 01, Pg 31
16.04.65			The benefit system must support the benefit transaction definition and processing activities by performing integrity checks on batches received via interfaces.	JFMIP SR-01-01, Sep 01, Pg 31
16.04.66			The benefit system must support the benefit transaction definition and processing activities by providing control over the correction and reprocessing of all erroneous transactions through the use of error file(s) and or suspense accounts. Erroneous transactions must be maintained and tracked until either corrected or posted or deleted at the specific request of an authorized user.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.67			The benefit system must support the benefit transaction definition and processing activities by supporting management controls to ensure that transactions are processed in accordance with Government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.68			The benefit system must support the benefit transaction definition and processing activities by providing transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.69			The benefit system must support the benefit transaction definition and processing activities by providing controls to prevent the creation of duplicate transactions.	JFMIP SR-01-01, Sep 01, Pg 32

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.04.70	Y		The benefit system should support the benefit audit trails process by providing audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system and providing transaction details to support account balances.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.71	Y		The benefit system must support the benefit audit trails process by providing audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.72	Y		The benefit system must support the benefit audit trails process by providing audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.73	Y		The benefit system must support the benefit audit trails process by providing audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.74	Y		The benefit system must support the benefit audit trails process by providing audit trails that identify document input, change, approval, and deletions by originator.	JFMIP SR-01-01, Sep 01, Pg 32
16.04.75	Y		The benefit system must support the benefit audit trails process by providing the capability to record the user ID, date, and time updated for each transaction affecting the general and subsidiary ledger accounts.	JFMIP SR-01-01, Sep 01, Pg 33
16.04.76			The benefit system must provide for back up and recovery of the system per relevant OMB Circulars.	JFMIP SR-01-01, Sep 01, Pg 38
16.04.77			The benefit system must maintain the present interest rate per the Department of the Treasury.	JFMIP SR-01-01, Sep 01, Pg 46
16.04.78	Y		The benefit system should maintain the daily exchange rate for relevant currencies.	JFMIP SR-01-01, Sep 01, Pg 47
Chapter 05 - Payment Warehousing				
16.05.01			The benefit system must support the benefit payment warehousing process by having the ability to determine whether the benefit payment is a non-recurring payment.	JFMIP SR-01-01, Sep 01, Pg 20

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.05.02			The benefit system must support the benefit payment warehousing process by automatically determining the due date and amount of benefit payments.	JFMIP SR-01-01, Sep 01, Pg 20
16.05.03			The benefit system must support the benefit payment warehousing process by reestablishing payables for voided checks, or EFTs that were not successful and allowing for reversing the accounting transaction leading to the disbursement and reestablishment of a payable, as appropriate.	JFMIP SR-01-01, Sep 01, Pg 20
16.05.04			The benefit system must support the benefit payment warehousing process by allowing anticipated obligation or expenditure transactions so that documents may be entered early, stored, and posted at the appropriate date. The benefit system must also subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, the benefit system must permit the user to delete the transaction without posting it.	JFMIP SR-01-01, Sep 01, Pg 20
Chapter 06 - Interface Requirements				
16.06.01	Y		The benefit system should support the benefit internal reporting process by providing the capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	JFMIP SR-01-01, Sep 01, Pg 36
16.06.02			The benefit system must support the benefit external interface function by allowing interface with central agency financial systems such as Department of the Treasury FMS and IRS Systems, OMB, and OPM systems according to the standards established by these oversight and regulatory agencies.	JFMIP SR-01-01, Sep 01, Pg 37
16.06.03	Y		The benefit system should support the benefit external interface function by receiving information from SSA records to verify applicant's name, SSN, and income information, when legally permitted.	JFMIP SR-01-01, Sep 01, Pg 37

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.06.04	Y		The benefit system should support the benefit external interface function by providing features to verify applicant's income against Civil Service Annuity, Military Retirement, and IRS earnings records, when legally permitted.	JFMIP SR-01-01, Sep 01, Pg 37
16.06.05			The benefit system must allow an interface with central agency financial systems such as the capability to: a. receive and read the deposit reconciliation file from Treasury and produce a report of the matched data and differences, b. produce a file of all hold check transactions as they are created and periodically transmit the hold check file to Treasury, c. produce and transfer a file of changes to EFT payments previously forwarded to Treasury for release, d. produce and transfer a file of changes to be made to the home address file in Treasury, e. receive and process the data on the returned check file sent by Treasury's recertification system, including generating returned check transactions and updating account data, and f. receive and automatically process an ACH update file (containing changes to EFT information) from Treasury or other sources on a recurring basis.	JFMIP SR-01-01, Sep 01, Pg 37
Chapter 07 - Security/Internal Controls				
16.07.01			The benefit system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	JFMIP SR-01-01, Sep 01, Pg 39
16.07.02			The benefit system must support the benefit security and internal controls activities by providing flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	JFMIP SR-01-01, Sep 01, Pg 39

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.07.03			The benefit system must support the benefit security and internal controls activities by providing the capability to define access to specific functions by named user, class of user, and position.	JFMIP SR-01-01, Sep 01, Pg 39
16.07.04			The benefit system must support the benefit security and internal controls activities by providing for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	JFMIP SR-01-01, Sep 01, Pg 39
16.07.05			The benefit system must support the benefit security and internal controls activities by providing the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	JFMIP SR-01-01, Sep 01, Pg 39
16.07.06			The benefit system must support the benefit security and internal controls activities by establishing the appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.	JFMIP SR-01-01, Sep 01, Pg 39
16.07.07			The benefit system must support the benefit security and internal controls activities by providing a mechanism to monitor changes to software coding and the responsible individual (authorized user).	JFMIP SR-01-01, Sep 01, Pg 39
16.07.08			The benefit system must support the access to benefit information process by complying with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. § 552A) as amended.	JFMIP SR-01-01, Sep 01, Pg 39
Chapter 08 - Archiving/Purging				
16.08.01			The benefit system must support the benefit archiving and purging process by providing an automated means for permanently storing electronic data.	JFMIP SR-01-01, Sep 01, Pg 41
16.08.02			The benefit system must support the benefit archiving and purging process by archiving transactions and related information needed for audit trails in a format accessible by audit software.	JFMIP SR-01-01, Sep 01, Pg 41

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.08.03			The benefit system must support the benefit archiving and purging process by providing the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.	JFMIP SR-01-01, Sep 01, Pg 41
16.08.04			The benefit system must support the benefit archiving and purging process by retaining system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others.	JFMIP SR-01-01, Sep 01, Pg 41
16.08.05			The benefit system must prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	JFMIP SR-01-01, Sep 01, Pg 41
Chapter 09 - Systems Used to Administer Means Testing Programs				
16.09.01			The benefit system must capture claimant wages, salaries, and other income that is considered in determining eligibility and or benefit amounts if the system is used in administering "means tested programs".	JFMIP SR-01-01, Sep 01, Pg 43
16.09.02			The benefit system must capture types and amounts of assets owned by the claimant, which are considered in determining eligibility and or benefit amounts, if the system is used in administering "means tested programs".	JFMIP SR-01-01, Sep 01, Pg 43
16.09.03	Y		The benefit system should capture gender of claimant (to facilitate verifying claimant's identity).	JFMIP SR-01-01, Sep 01, Pg 43
Chapter 10 - Federally Administered Retirement Systems				
16.10.01			The benefit system must capture the effective date of retirement if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 43
16.10.02			The benefit system must capture claim holder and or claimant dependency information (e.g., children, parents) if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 43
16.10.03			The benefit system must capture dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits) if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 43; DoDFMR, Vol 07B, May 05, Ch 01, 0105

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.10.04			The benefit system must capture historical earnings data (e.g., previous annual wages and salary) of the claim holder that used required for determining eligibility or the amount of benefit if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 43
16.10.05			The benefit system must capture total participant and employer contributions to the retirement plan made on behalf of the participant if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 43
16.10.06	Y		The benefit system should capture current balance of vested employee and employer contributions if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 44
16.10.07	Y		The benefit system should capture other names under which the claim holder has used (such as maiden name) if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 44
16.10.08	Y		The benefit system should capture phone number of claimant if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 44
16.10.09	Y		The benefit system should capture other unique identifying numbers if the system is a Federally administered retirement system.	JFMIP SR-01-01, Sep 01, Pg 44
Chapter 11 - Federal Employment Related Retirement System				
16.11.01			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the date of final separation.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.02			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the lump sum (refund of contributions) distributions versus annuity distributions.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.03			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the annuity selection (e.g., self-only, self and reduced survivor, self and maximum survivor).	JFMIP SR-01-01, Sep 01, Pg 44

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.11.04			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the spouse's name, date of birth, social security number and date of marriage when applicable.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.05			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the present marital status.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.06			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the name, date of birth, social security number and dates of marriage and divorce of former spouses who have a court ordered annuity.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.07			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the percentage or dollar amount of court ordered former spouse annuity.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.08			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the highest pay scale (grade) level or amount of highest salary and related dates.	JFMIP SR-01-01, Sep 01, Pg 44
16.11.09			The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the voluntary separation monetary incentive.	JFMIP SR-01-01, Sep 01, Pg 44; DoDFMR 07B, Appendix G; Article III
16.11.10		**A**	**The Retired Pay system must round down to the nearest whole dollar when computing the initial gross pay amount and any subsequent adjustments. The Retired Pay system must make subsequent adjustments from the rounded down number.**	**DoDFMR, Vol 07B, Feb 06, Ch 03, 030109**
Chapter 12 - Disability Benefits				
16.12.01			The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the type of disability or disability code.	JFMIP SR-01-01, Sep 01, Pg 44

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.12.02			The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the date of disability onset or injury.	JFMIP SR-01-01, Sep 01, Pg 44
16.12.03			The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the degree of impairment or diagnosis.	JFMIP SR-01-01, Sep 01, Pg 44
16.12.04			The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the name of examining physician. • Claimant's physical location where injury occurred (i.e., at work, home, etc.).	JFMIP SR-01-01, Sep 01, Pg 44
16.12.05			The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant's physical location where injury occurred (i.e., at work, home, etc.).	JFMIP SR-01-01, Sep 01, Pg 44
16.12.06	Y		The benefit system should support the benefit applications information data store for systems used in administering disability related programs by capturing whether disability was caused by employment or related to military service.	JFMIP SR-01-01, Sep 01, Pg 45
16.12.07	Y		The benefit system should support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant or dependent(s)' student status (e.g., fulltime, yes or no).	JFMIP SR-01-01, Sep 01, Pg 45
16.12.08		**D**	**Deleted in Version 8; duplicate of 16.12.07**	
Chapter 13 - Death Benefits				
16.13.01			To support the Application Information Store data requirements relative to systems used in administering death benefit programs, the benefit system must capture: • Claimant's relation to claim holder. • Dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits). • Claimant dependency information, when such affects the benefit amount. • Date married, when applicable. • Date divorced when applicable. • Date of claim holder death.	JFMIP SR-01-01, Sep 01, Pg 45

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.13.02			The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits).	JFMIP SR-01-01, Sep 01, Pg 45
16.13.03			The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the claimant dependency information, when such affects the benefit amount.	JFMIP SR-01-01, Sep 01, Pg 45
16.13.04			The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date married, when applicable.	JFMIP SR-01-01, Sep 01, Pg 45
16.13.05			The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date divorced when applicable.	JFMIP SR-01-01, Sep 01, Pg 45
16.13.06			The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date of claim holder death.	JFMIP SR-01-01, Sep 01, Pg 45
Chapter 14 - Survivor Programs				
16.14.01	Y		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the claimant's relation to claim holder.	JFMIP SR-01-01, Sep 01, Pg 45
16.14.02	Y		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits).	JFMIP SR-01-01, Sep 01, Pg 45

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
16.14.03	Y		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the claim holder or claimant dependency information (e.g. children, parents). • Date married, when applicable (i.e., claimant is former spouse). • Date divorced, when applicable (i.e., claimant is former spouse). • Date of claim holder death. • Student status (e.g., fulltime, yes or no).	JFMIP SR-01-01, Sep 01, Pg 45
16.14.04	Y		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the date married, when applicable (i.e., claimant is former spouse).	JFMIP SR-01-01, Sep 01, Pg 45
16.14.05	Y		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the date divorced, when applicable (i.e., claimant is former spouse).	JFMIP SR-01-01, Sep 01, Pg 45
16.14.06	Y		The benefit system should support the benefit applications information data store for systems used in administering death survivor programs by capturing the date of claim holder death.	JFMIP SR-01-01, Sep 01, Pg 45
16.14.07	Y		The benefit system should support the benefit applications information data store for systems used in administering survivor benefit programs by capturing the student status (e.g., fulltime, yes or no).	JFMIP SR-01-01, Sep 01, Pg 45

ACRONYMS

CDO	Chief Disbursing Officer
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FSIO	Financial System Integration Office
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPEB	Other PostEmployment Benefits
ORB	Other Retirement Benefits
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger
SR System	Requirements
SSA	Social Security Administration
SSN	Social Security Number
TAFS Treasury	Appropriation Fund Symbol
TIN Taxpayer	Identification Number
USSGL	United States Standard General Ledger

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

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**
17.01.003	**D**	**Duplicate of 09.04.29**
17.01.004	**D**	**Duplicate of 09.04.41**
17.02.001	**D**	**Duplicate of 09.02.03**
17.02.002	**D**	**Duplicate of 09.02.05**
17.02.003	**D**	**Duplicate of 09.02.06**
17.02.004	**D**	**Duplicate of 09.02.56**
17.02.005	**D**	**Duplicate of 09.02.86**
17.02.006	**D**	**Duplicate of 09.02.18**
17.02.007	**D**	**Duplicate of 09.04.13**
17.02.008	**D**	**Duplicate of 09.04.01**
17.02.009	**D**	**Duplicate of 09.04.45**
17.02.010	**D**	**Duplicate of 09.04.28**
17.02.011	**D**	**Duplicate of 09.04.06**
17.02.012	**D**	**Duplicate of 09.04.27**
17.02.013	**D**	**Duplicate of 09.04.26**
17.02.014	**D**	**Duplicate of 09.03.05**
17.02.015	**D**	**Duplicate of 09.04.04**
17.02.016	**D**	**Duplicate of 09.02.15**
17.02.017	**D**	**Duplicate of 09.02.64**
17.02.018	**D**	**Duplicate of 09.02.51**

17.02.019	**D**	**Duplicate of 09.02.10**
17.02.020	**D**	**Duplicate of 09.02.13**
17.02.021	**D**	**Duplicate of 09.02.47**
17.02.022	**D**	**Duplicate of 09.04.42**
17.02.023	**D**	**Duplicate of 09.04.33**
17.02.024	**D**	**Duplicate of 09.04.52**
17.02.025	**D**	**Duplicate of 09.04.53**
17.03.008	**D**	**Duplicate of 09.03.16**
17.03.009	**D**	**Duplicate of 09.03.17**
17.03.010	**D**	**Duplicate of 09.05.37**
17.04.005	**D**	**Duplicate of 09.04.43**
17.04.006	**D**	**Duplicate of 09.02.61**
17.04.007	**D**	**Duplicate of 09.04.44**
17.04.008	**D**	**Duplicate of 09.04.32**
17.04.009	**D**	**Duplicate of 09.02.59**
17.04.010	**D**	**Duplicate of 09.02.88**
17.04.011	**D**	**Duplicate of 09.04.30**
17.04.012	**D**	**Duplicate of 09.04.39**
17.04.013	**D**	**Duplicate of 09.04.22**
17.04.014	**D**	**Duplicate of 09.04.21**
17.04.015	**D**	**Duplicate of 09.04.19**
17.04.016	**D**	**Duplicate of 09.04.20**
17.04.017	**D**	**Duplicate of 09.04.23**
17.04.018	**D**	**Duplicate of 09.04.35**
17.04.019	**D**	**Duplicate of 09.04.05**
17.04.020	**D**	**Duplicate of 09.04.46**
17.04.021	**D**	**Duplicate of 09.02.16**
17.04.022	**D**	**Duplicate of 09.02.10**
17.04.023	**D**	**Duplicate of 09.04.09**
17.04.024	**D**	**Duplicate of 09.04.51**
17.04.025	**D**	**Duplicate of 09.04.31**
17.06.004	**D**	**Duplicate of 09.04.07**
17.06.005	**D**	**Duplicate of 09.04.18**
17.06.006	**D**	**Duplicate of 09.04.37**
17.06.007	**D**	**Duplicate of 09.04.38**
17.06.008	**D**	**Duplicate of 09.04.54**
17.07.004	**D**	**Duplicate of 09.04.47**
17.07.005	**D**	**Duplicate of 09.04.48**
17.07.006	**D**	**Duplicate of 09.04.49**
17.07.007	**D**	**Duplicate of 09.04.50**

17.07.008	**D**	**Duplicate of 09.05.13**

Chart Legend:

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

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

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

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

Defense Finance and Accounting Service

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

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 17, Disbursing

1. PURPOSE

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

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

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

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

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

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

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

6. RELEASABILITY. UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/more/referencelibrary/dfas7900-4-m.html.

7. EFFECTIVE DATE. This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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DISBURSING INTRODUCTION

1. A Federal agency's Disbursing systems must be designed and implemented to:

   a. Operate in accordance with laws, regulations, and judicial decisions;
   b. Completely, accurately and promptly make disbursements;
   c. Completely, accurately and promptly generate disbursing records and transactions;
   d. Provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;
   e. Interact timely and properly with core financial system; and
   f. Provide adequate internal controls to ensure that the disbursing system(s) is operating as intended.

2. Each federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Within the DoD architecture, various systems perform functions relating to payments. For example, fund control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

   Note: Throughout the chapter the terminology used for "vendor," etc. is that used in the source document. DoD uses special terminology for "vendor" and "contractor" ("commercial" is the terminology used to include both vendor and contractor). Users must understand that this document does NOT necessarily use the special DoD terminology for requirements that come from sources outside of DoD.

3. The disbursing process supports activities required to make payments that were warehoused or to record payments made by other systems. The Core financial system must provide the capability to prepare requests for disbursement (payment schedules) and to create and transmit payment files in the formats required by Treasury for the initiation of EFTs and check payments for agencies for which Treasury does the actual disbursing. Some agencies have delegated disbursing authority and can print checks or initiate electronic transfers themselves. Agencies with delegated disbursing authority must comply with the requirements contained in I TFM Part 4 and all applicable requirements in this function. Federal payment regulations are documented in several different sources, including 5 CFR 1315 (codification of OMB Circular A-125, Prompt Payment), which specifies government policy for payments made to vendors against contracts. It states, in part, that agencies must make payments on time; pay interest when payments are late; and take discounts only when payments are made on or before the discount date and when it is advantageous to the government.

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Forms Creation and Use	17.01.01			The disbursing System shall use the forms prescribed in http://www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm, or the equivalent.		DoDFMR Vol 5, Apr 05, Ch 1,010104.B	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Forms Creation and Use	17.01.02			The disbursing system shall provide the functionality to create disbursing forms.		DoDFMR Vol 5, Apr 05, Ch 1,010104.B	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Forms Creation and Use	**17.01.03**		**D**	**This requirement has been deleted (duplicate of 09.04.29) -** If a disbursing system uses the Treasury's Electronic Certification System (ECS), to support the Disbursing process, the Core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's ECS, containing up to the limit of 60 payments per schedule (for non-summary schedules) and 100 schedules for each ECS terminal per day.	OFFM-NO-0106, Jan 06 PMD-29		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Forms Creation and Use	**17.01.04**		**D**	**This requirement has been deleted (duplicate of 09.04.41) -** If a disbursing system uses the Treasury's Secure Payment System (SPS), to support the Disbursing process, the Core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's SPS containing up to the limit of 60 payments per schedule (for non-summary schedules).	OFFM-NO-0106, Jan 06 PMD-30		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.01**		**D**	**This requirement has been deleted (duplicate of 09.02.03) -** To support the Disbursing process, the Core financial system must provide automated functionality to calculate the due date of vendor payments in accordance with 5 CFR Part 1315, including but not limited to the following factors: • Commodity type • Contract terms • Invoice receipt • Goods/services receipt and acceptance • Fast Payment • Discount terms • Accelerated payment methods • Government wide commercial purchase card rebates • Improper invoices returned more than 7 days after receipt	5 CFR Part 1315, May 09, 1315.4; OFFM-NO-0106, Jan 06 PMD-01		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.02**		**D**	**This requirement has been deleted (duplicate of 09.02.05) -** To support the Disbursing process, the Core financial system must provide automated functionality to calculate multiple due dates when items on an invoice have different payment terms.	OFFM-NO-0106, Jan 06 PMD-02		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.03**		**D**	**This requirement has been deleted (duplicate of 09.02.06) -** To support the Disbursing process, the Core financial system must provide automated functionality to calculate whether taking a discount is economically justified as defined in 1 TFM Part 6, Ch 8000, Sec 8040.	1 TFM Part 6, Ch 8000, Apr 09, Sec 8040; OFFM-NO-0106, Jan 06 PMD-07	DoDFMR Vol 10, Sep 08 Ch 2,020102	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.04**		**D**	**This requirement has been deleted (duplicate of 09.02.56) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture an agency-specified payment due date in place of a system-calculated due date (i.e. payment due date override).	OFFM-NO-0106, Jan 06 PMD-05		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.05**		**D**	**This requirement has been deleted (duplicate of 09.02.86) -** To support the Disbursing process, the Core financial system must provide automated functionality to define dates (e.g., weekends, Federal holidays) for which payments cannot be scheduled. Prevent payment scheduling that falls on agency-excluded dates.	OFFM-NO-0106, Jan 06 PMD-06		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.06**		**D**	**This requirement has been deleted (duplicate of 09.02.18) -** To support the Disbursing process, the Core financial system must provide automated functionality to calculate amounts to be disbursed, including discounts, interest, and penalties, in accordance with 5 CFR Part 1315. Record USSGL prescribed transactions for discounts taken, and interest, penalties and principal paid.	OFFM-NO-0106, Jan 06 PMD-08		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.07**		**D**	**This requirement has been deleted (duplicate of 09.04.13) -** To support the Disbursing process, the Core financial system must provide automated functionality to calculate payment amounts and due dates using Treasury rate tables, i.e., Prompt Pay Act Interest rate and Current Value of Funds rate.	OFFM-NO-0106, Jan 06 PMD-09		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.08**		**D**	**This requirement has been deleted (duplicate of 09.04.01) -** To support the Disbursing process, the Core financial system must provide automated functionality to identify payments to be disbursed in a particular payment cycle based on their due date. Provide for on-line review and certification by an authorized certifying officer, including the holding of individual payments from inclusion in the payment schedule.	OFFM-NO-0106, Jan 06 PMD-13		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.09**		**D**	**This requirement has been deleted (duplicate of 09.04.45) -** To support the Disbursing process, the Core financial system must provide automated functionality to select and process warehoused invoices for manual payment.	OFFM-NO-0106, Jan 06 PMD-17		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.10**		**D**	**This requirement has been deleted (duplicate of 09.04.28) -** To support the Disbursing process, the Core financial system must provide automated functionality to generate CTX payment files that meet the following specifications: • Reflect balanced transactions (sum of all remittance records equals the transaction total) • Include a valid settlement date (next business day or later) • Accommodate credit memos	OFFM-NO-0106, Jan 06 PMD-27		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.11**		**D**	**This requirement has been deleted (duplicate of 09.04.06) -** To support the Disbursing process, the Core financial system must provide automated functionality to generate totals by Treasury Appropriation Fund Symbol (TAFS) on each Electronic Certification System (ECS) and Secure Payment System (SPS) payment file.	OFFM-NO-0106, Jan 06 PMD-32		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.12**		**D**	**This requirement has been deleted (duplicate of 09.04.27) -** To support the Disbursing process, the Core financial system must provide automated functionality to combine ECS and SPS payment files with multiple ALCs (Agency Location Codes) into single files for transmission to Treasury. Include summary totals (items and dollars) by ALC and TAFS and for the entire file for certification purposes.	OFFM-NO-0106, Jan 06 PMD-33		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.13**		**D**	**This requirement has been deleted (duplicate of 09.04.26) -** To support the Disbursing process, the Core financial system must provide automated functionality to generate one bulk check payment file regardless of payee type (employee or vendor).	OFFM-NO-0106, Jan 06 PMD-34		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.14**		**D**	**This requirement has been deleted (duplicate of 09.03.05) -** To support the Disbursing process, the Core financial system must provide automated functionality to consolidate multiple payments to a single payee in accordance with Treasury Financial Manual (TFM) prescribed limitations (currently up to 14 lines of 55 characters each for check payments, up to 9,999 lines of 80 characters each for Corporate Trade Exchange (CTX) payments). Itemize all payments covered by the one check or Electronic Fund Transfer (EFT) (CTX only). Provide the option to issue separate checks to a payee.	OFFM-NO-0106, Jan 06 PMD-35		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.15**		**D**	**This requirement has been deleted (duplicate of 09.04.04) -** To support the Disbursing process, the Core financial system must provide automated functionality to generate the following identification on each remittance, as allowed for by Treasury payment file formats and National Automated Clearing House Association (NACHA) edits:• Vendor invoice number(s) or account number• Obligating document number or other reference number• Discount, interest and offset amounts	OFFM-NO-0106, Jan 06 PMD-36		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.16**		**D**	**This requirement has been deleted (duplicate of 09.02.15) -** To support the Disbursing process, the Core financial system must provide automated functionality to record the establishment and replenishment of imprested funds.	OFFM-NO-0106, Jan 06 PMD-40		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.17**		**D**	**This requirement has been deleted (duplicate of 09.02.64) -** To support the Disbursing process, the Core financial system must provide automated functionality to record purchases made through the use of imprested funds and third-party drafts.	OFFM-NO-0106, Jan 06 PMD-41		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.18**		**D**	**This requirement has been deleted (duplicate of 09.02.51) -** To support the Disbursing process, the Core financial system must provide automated functionality to record "obligate and pay" transactions where obligation and payment occur simultaneously.	OFFM-NO-0106, Jan 06 PMD-42		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.19**		**D**	**This requirement has been deleted (duplicate of 09.02.10) -** To support the Disbursing process, the Core financial system must provide automated functionality to record payments made on behalf of another agency, citing the other agency's funding information.	OFFM-NO-0106, Jan 06 PMD-43		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.20**		**D**	**This requirement has been deleted (duplicate of 09.02.13) -** To support the Disbursing process, the Core financial system must provide automated functionality to reduce payments to vendors to satisfy outstanding credit memos. Record the collection for the amount offset and reduce expenditures under the related obligation. If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment.	OFFM-NO-0106, Jan 06 PMD-51		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.21**		**D**	**This requirement has been deleted (duplicate of 09.02.47) -** To support the Disbursing process, the Core financial system must provide automated functionality to record credit memo offsets against subsequent payments to the same vendor from the same or a different funding source.	OFFM-NO-0106, Jan 06 PMD-52		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.22**		**D**	**This requirement has been deleted (duplicate of 09.04.42) -** To support the Disbursing process, the Core financial system must provide automated functionality to notify vendors of payments that have been offset by credit memos. Specify the invoice number, invoice amount, offset amount, payment amount and payment date.	OFFM-NO-0106, Jan 06 PMD-53		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.23**		**D**	**This requirement has been deleted (duplicate of 09.04.33) -** To support the Disbursing process, the Core financial system must provide automated functionality to generate the reversal of an entire payment schedule or a single payment within a payment schedule based on a single, online action. Generate disbursement-in-transit reversal entries, record the re-established accounts payable, and update related payment records.	OFFM-NO-0106, Jan 06 PMD-55		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Create and Transmit Payment Files	**17.02.24**		**D**	**This requirement has been deleted (duplicate of 09.04.52) -** To support the Disbursing process, the Core financial system must provide automated functionality to, for payments that reference obligations in cancelled funds, the system must bring forward accounting and non-financial information from the original obligation document to an invoice in the current year.	OFFM-NO-0106, Jan 06 PMD-56		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	**17.02.25**		**D**	**This requirement has been deleted (duplicate of 09.04.53) -** To add value to the Disbursing process, the Core financial system should provide automated functionality to calculate payments to foreign vendors based on current exchange rates.	OFFM-NO-0106, Jan 06 PMD-57		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	17.02.26			DCOs shall request payment of debts, along with penalties, administrative charges, and interest in one lump-sum amount, whenever possible. Lump-sum collection is the preferred collection method regardless of the source of funds, such as voluntary payment or administrative offset. Lump-sum collections by offset from current pay or salary, unless voluntary, cannot exceed the percentages specified in *Volumes 7A, Chapter 50, Volume 7B, Chapter 28,* and *Volume 8, Chapter 8* of this Regulation, and other applicable regulations.		DoDFMR Vol 5, Sep 09, Ch 28,280305	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Treasury Reporting	17.03.01			The disbursing system should provide the functionality to compare Report Date (the month and year that transactions were entered into the Department of the Treasury's computer system) and Check Issue Date as part of the Comparison of Checks Issued Report function.		DoDFMR Vol 5, Feb 09, Ch 9,090602.C.2	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.02			The automated disbursing systems producing disbursement vouchers must contain edit and validation controls ensuring exact information appearing on the vouchers is passed to the check printer. Disbursement vouchers shall be numbered in numerical sequence with the lowest check number used to pay the lowest numbered disbursement voucher or first name on a payroll. Maintaining the series of check numbers and the series of voucher numbers of the related vouchers in unbroken sequence will facilitate check issue auditing and reporting. Multiple payments to the same payee on the same day should be consolidated and paid by one check. Provide the option to issue separate checks to a payee.	OFFM-NO-0106, Jan 06PMD-35	DoDFMR Vol 5, Mar 09, Ch 11,110206.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.03			The automated disbursing system will<u>not</u> require entry of a check number on vouchers as long as the disbursing voucher processing system is carefully structured and monitored to make sure complete audit trails are maintained between disbursement vouchers and hard copy records.		DoDFMR Vol 5, Mar 09, Ch 11,110206.E	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Treasury Reporting	17.03.04			The automated disbursing system shall validate Vouchers by completing the Paid By (or Brief) block with the paying office location (geographic area if DO [Disbursing Office] has classified address), DSSN, and business date of payment.		DoDFMR Vol 5, Mar 09, Ch 11,110205.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.05			• The disbursing system shall provide functionality for:Completing post-print verification of 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) systemAutomated process of Level 8 data daily, weekly, or monthly to the Department of the Treasury through the DCRM		DoDFMR Vol. 5, Jun 08, Ch 7Tbl 7-1, Items 5 and 6	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.06			The disbursing system should provide the functionality to record undeliverable checks provided it includes all of the information required on the DD Form 2658 and it is accessible for a 6-year 3-month period.		DoDFMR Vol 5, Oct 08, Ch 8,080303	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Treasury Reporting	17.03.07			The disbursing system should provide the functionality to report each individual unavailable check to be canceled to the Treasury using an SF 1184, submitted to Payments Claims and Enhanced Reconciliation (PACER) Systems via automated process.		DoDFMR Vol 5, Oct 08, Ch 8,080403	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	**17.03.08**		**D**	**This requirement has been deleted (duplicate of 09.03.16) -** If a disbursing system is using a servicing Treasury RFC (Regional Financial Center), the system must prepare the paper SF 1166 in an original and two copies. The original of the voucher-schedule will be sent to the servicing Treasury Regional Financial Center (RFC) for payment processing and two copies will be retained by the agency. Preparation of check payments from voucher-schedules will be by manual typing (on an exception basis, for check payments of $10 million or more, foreign currency payments, and cashier advances), from electronically transmitted payment files or computer magnetic tapes. To the maximum extent possible, agencies should schedule their payment activities so that each tape contains a minimum of 100 payment records. If an agency is unable to meet this minimum, it is within the jurisdiction of each RFC to accept tapes with fewer than 100 records. Agencies should submit only one magnetic tape per day for a particular class of payment. For miscellaneous payment files, all payments on the tape should be certified under a si	TFM Part 4 - Chapter 2000, Section 2055.20		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	**17.03.09**		**D**	**This requirement has been deleted (duplicate of 09.03.17) -** If a disbursing system is using a servicing Treasury Regional Center (RFC), the system must, request payments for only one type of foreign currency for each SF 1166.	TFM Part 4 - Chapter 2000, Section 2065.30		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Treasury Reporting	**17.03.10**		**D**	**This requirement has been deleted (duplicate of 09.05.37) -** If the disbursing system uses check numbers assigned by the Treasury Department, to support the Payment Confirmation process, the system must provide automated functionality to correct system-assigned check numbers on payment records that do not match the actual check number assigned by Treasury.	OFFM-NO-0106, Jan 06 FBB-05		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	17.04.01			The disbursing system shall provide the functionality to perform reviews of all records through extensive edit checks and balances prior to payment.		DoDFMR Vol 5, Apr 05, Ch 1,010301.A	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	17.04.02			The disbursing system shall provide functionality so that each disbursing office can prepare and submit detailed deposit activity in connection with their financial reports		DoDFMR Vol 5, Sep 08, Ch 5,050401.A	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

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Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	17.04.03			The disbursing system shall transmit agency voucher corrections to Department of Treasury for verification and approval via "Agency Request Correction Voucher" function under the ALC Reconciler Role in CA$HLINK II		DoDFMR Vol 5, Sep 08, Ch 5,050402	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	17.04.04			The disbursing system shall interface with Defense Check Reconciliation Module (DCRM) so as to provide functionality toreview check issue data from the entitlement systems for accuracy, prior to releasing the checks and/or releasing the check issue data to DCRM.		DoDFMR Vol 5, Nov 09, Ch 7 Tbl 7-1, Items 1 and 3	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.05**		**D**	**This requirement has been deleted (duplicate of 09.04.43) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture payment terms on obligations that are different than those specified on the associated vendor record.	OFFM-NO-0106, Jan 06 PMD-03		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.06**		**D**	**This requirement has been deleted (duplicate of 09.02.61) -** To support the Disbursing process, the Core financial system must provide automated functionality to validate payment terms on invoices against the payment terms on the related obligating documents. Calculate the most advantageous terms, store them on the invoice documents, and use them to calculate the payment due dates and amounts.	OFFM-NO-0106, Jan 06 PMD-04		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.07**		**D**	**This requirement has been deleted (duplicate of 09.04.44) -** To support the Disbursing process, the Core financial system must provide automated functionality to define the default for recording late payment interest, i.e., to the same accounting classification as the original payment or to another specified accounting classification in the same fund as the original payment.	OFFM-NO-0106, Jan 06 PMD-11		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.08**		**D**	**This requirement has been deleted (duplicate of 09.04.32) -** To support the Disbursing process, the Core financial system must provide automated functionality to maintain a sequential numbering system for scheduling payments to be made by the disbursing office. Define different schedule number ranges for different payment types, such as travel schedules, transportation schedules, payroll schedules, vendor schedules, etc. Generate appropriate and unique schedule numbers for the payments scheduled for disbursement.	OFFM-NO-0106, Jan 06 PMD-12		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

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Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.09**		**D**	**This requirement has been deleted (duplicate of 09.02.59) -** To support the Disbursing process, the Core financial system must provide automated functionality to generate a payment if the receiver information matches the obligation, under related 2-way matching option.	OFFM-NO-0106, Jan 06 PMD-14		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.10**		**D**	**This requirement has been deleted (duplicate of 09.02.88) -** To support the Disbursing process, the Core financial system must provide automated functionality to record disbursements-in-transit entries when payments are certified.	OFFM-NO-0106, Jan 06 PMD-15		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.11**		**D**	**This requirement has been deleted (duplicate of 09.04.30) -** To support the Disbursing process, the Core financial system must provide automated functionality to validate that invoices selected for payment will not disburse a fund into a negative cash position. Notify the agency of invoices that fail this edit.	OFFM-NO-0106, Jan 06 PMD-16		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.12**		**D**	**This requirement has been deleted (duplicate of 09.04.39) -** To support the Disbursing process, the Core financial system must provide automated functionality to query preliminary payment schedule data. Identify a sample of invoices for certification based on agency-defined sampling criteria and the payment due date. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR 1315.	5 CFR, Chapter III, Section 1315.9; OFFM-NO-0106, Jan 06 PMD-18		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.13**		**D**	**This requirement has been deleted (duplicate of 09.04.22) -** To support the Disbursing process, the Core financial system must provide automated functionality to validate that EFT payment file data submitted to Treasury will pass the following edits: • Routing Transit Number (RTNs) exist in the Financial Organization Master File (FOMF) or other verified update file, for the financial institution. • RTNs pass the Modulus 10 check on the validity of the check digit. • RTNs for domestic banks are nine-digits, numeric-only, and not all zeroes • RTNs for foreign banks are eight-digits, alpha-numeric, and not all zeroes • Agency Location Codes (ALCs) are eight-digits and numeric only. • Taxpayer Identification Numbers are nine-digits, numeric-only, and not all zeroes	OFFM-NO-0106, Jan 06 PMD-23		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.14**		**D**	**This requirement has been deleted (duplicate of 09.04.21) -** To support the Disbursing process, the Core financial system must provide automated functionality to prevent the creation of an EFT (Fedwire, ACH or CTX) payment that does not contain a RTN, bank account number and account type (checking or savings).	OFFM-NO-0106, Jan 06 PMD-24		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.15**		**D**	**This requirement has been deleted (duplicate of 09.04.19) -** To support the Disbursing process, the Core financial system must provide automated functionality to validate that employee ACH payments are generated only as PPD or PPD+ payments.	OFFM-NO-0106, Jan 06 PMD-25		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.16**		**D**	**This requirement has been deleted (duplicate of 09.04.20) -** To support the Disbursing process, the Core financial system must provide automated functionality to validate that vendor ACH payments are generated only as CCD, CCD+ or CTX formats.	OFFM-NO-0106, Jan 06 PMD-26		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.17**		**D**	**This requirement has been deleted (duplicate of 09.04.23) -** To support the Disbursing process, the Core financial system must provide automated functionality to validate that CTX vendor payments contain properly structured remittance information, as specified in the CTX payment file's remittance record format.	OFFM-NO-0106, Jan 06 PMD-28		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.18**		**D**	**This requirement has been deleted (duplicate of 09.04.35) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture the TAFS associated with each payment in ECS, SPS and Bulk Vendor/Miscellaneous payment files.	OFFM-NO-0106, Jan 06 PMD-31		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.19**		**D**	**This requirement has been deleted (duplicate of 09.04.05) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture prompt payment information required by 5 CFR 1315, including discounts taken, discounts lost, and interest paid.	OFFM-NO-0106, Jan 06 PMD-37		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.20**		**D**	**This requirement has been deleted (duplicate of 09.04.46) -** To support the Disbursing process, the Core financial system must provide automated functionality to query disbursement data. Parameters include accounting period range, disbursement type(s) to be included. Provide an option to exclude credit card transactions. Result is the total number of payments made on time by disbursement type. Query returns total number of on-time and late payments made based on due date.	OFFM-NO-0106, Jan 06 PMD-38		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.21**		**D**	**This requirement has been deleted (duplicate of 09.02.16) -** To support the Disbursing process, the Core financial system must provide automated functionality to record the United States Standard General Ledger (USSGL) prescribed general ledger entries for the payment of advances, prepaid expenses, loans, and grants.	OFFM-NO-0106, Jan 06 PMD-39		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.22**		**D**	**This requirement has been deleted (duplicate of 09.02.10) -** To support the Disbursing process, the Core financial system must provide automated functionality to record payments made on behalf of another agency, citing the other agency's funding information.	OFFM-NO-0106, Jan 06 PMD-43		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.23**		**D**	**This requirement has been deleted (duplicate of 09.04.09) -** To support the Disbursing process, the Core financial system must provide automated functionality to record payment transactions from other systems, such as payroll and travel. Identify whether or not disbursement has already been made, and record the United States Standard General Ledge (USSGL) prescribed general ledger entries. Schedule those disbursements not already made for payment through the Core financial system.	OFFM-NO-0106, Jan 06 PMD-44		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	**17.04.24**		**D**	**This requirement has been deleted (duplicate of 09.04.51) -** To support the Disbursing process, the Core financial system must provide automated functionality to record vendor credit memoranda as accounts receivable or negative accounts payable.	OFFM-NO-0106, Jan 06 PMD-50		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	**17.04.25**		**D**	**This requirement has been deleted (duplicate of 09.04.31) -** To support the Disbursing process, the Core financial system must provide automated functionality to prevent agency offset of vendor payments based on agency-defined criteria such as accounting classification elements, vendor number, and vendor Central Contractor Registration (CCR) business type.	OFFM-NO-0106, Jan 06 PMD-54		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	17.04.26			The disbursing system should allow the agency to download both detailed payment information and summary SF 215 information (submitted via CA$HLINK II) in order to update its accounts receivable system, via Agency Access.		DoDFMR Vol 5, Nov 09, Ch 24,240502.D	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Savings Bonds	17.05.01			The disbursing and/or payroll system should provide capability for entering, editing, and sending and receiving data files regarding savings bond inscription data, including the bond purchaser's SSN, the SSN and name of the bond owner, a valid address, city, state, and ZIP Code for every savings bond mailed.		DoDFMR Vol 5, Dec 09, Ch 23,230405	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Savings Bonds	17.05.02			The disbursing and/or payroll system should allow for retention and eventual destruction of SB-2378 Authorization Form and other Savings Bond related electronic data.		DoDFMR Vol 5, Dec 09, Ch 23,230605	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Savings Bonds	17.05.03			The disbursing system shall provide capabilities for: sending and receiving all Bond Issuance Schedulessending the savings bond data files electronically to the FRB sending a data file summary that shows the amount the FRB pulled through the CA$HLINK Agency Access System to applicable agencies, using the bond issue data file provided by the FRB to populate the Return Check and Bond (RCB) data baseskeeping the bond issue data files for 6-years 3-monthspreparing a disbursement voucher to support the FRB's collection through CA$HLINK and ensuring totals agree with the **X6050 bond accountgenerating a separate automated bond print file equivalent to DD Form 1084 (Bond Issuance Schedule) for each bond series when the deductions accumulate to the purchase price of the denomination of the bond and reporting payroll deductions on the automated equivalent of the DD Form 592 as a credit (collection) to deposit fund account **X6050		DoDFMR Vol 5, Dec 09, Ch 23,230701-230704	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Savings Bonds	17.05.04			The disbursing, or payment management, system shall provide capabilities for generating the equivalent of DD Form 1084 (Bond Issuance Schedule) and shall include the following data: Department, Organization, DSSN, Station, Schedule Number, Page of Pages, Control Number, Voucher Number, Denomination, Number of Bonds, Unit Purchase Price, Effective Date of Bond, Method of Purchase, Certification, Effective Date and Item Number, Name and Address of Person to Whom Issued, Serial Number of Bonds Issued.		DoDFMR Vol 5, Dec 09, Ch 23,230801-230802	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Savings Bonds	17.05.05			The disbursing, or payment management, system shall be capable of creating the equivalent of DD Form 2658 (Returned and Undeliverable Check/Bond Record). At a minimum, the record shall include the series, denomination, and serial number of the bond; date of the bond; name, address, and SSN of the owner; date of return; disposition; and date of disposition. If the bond is eventually delivered in person to the purchaser of the bond, the signature of the purchaser shall be obtained on the record.		DoDFMR Vol 5, Dec 09, Ch 23,230902	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	17.06.01			The disbursing system shall be capable of transmitting Payment files to the FRB by electronic file transmission (EFT). EFT is mandatory within DoD.		DoDFMR Vol 5, Nov 09, Ch 24,240101	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	17.06.02			The disbursing system shall be capable of producing EFT Payments and Direct Deposit/Payment reports to be forwarded monthly to the Treasury Department. The reports shall provide the percent of EFT participation for military and civilian pay, retiree and annuitant pay, and vendor and travel pay. The reports will contain data for cash, check, and EFT payments made for each of the entitlement areas.		DoDFMR Vol 5, Oct 08, Ch 20,200302	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Electronic Commerce	17.06.03			The disbursing system shall provide capability to electronically receive, from the network bank, weekly or monthly summary reports of the DoD merchant's credit card activity. The summary shall detail dates of deposits, dollar amounts of deposits, number of transactions processed, adjustment charges, and chargebacks. This report shall be used to reconcile any differences which may occur between the report and entries into the accounting system.		DoDFMR Vol 5, Nov 09, Ch 24,240204	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	**17.06.04**		**D**	**This requirement has been deleted (duplicate of 09.04.07) -** To support the Disbursing process, the Core financial system must provide automated functionality to export check and EFT payment files in the current Treasury FMS defined formats.	OFFM-NO-0106, Jan 06 PMD-20		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	**17.06.05**		**D**	**This requirement has been deleted (duplicate of 09.04.18) -** To support the Disbursing process, the Core financial system must provide automated functionality to export Automated Clearing House (ACH) payment files in the following formats:• Corporate Trade Exchange (CTX) 820 file• CTX Flat File• Cash Concentration or Disbursement (CCD)• CCD Plus Addendum (CCD+)• Prearranged Payment and Deposit (PPD)• Prearranged Payment and Deposit Plus Addendum (PPD+)	OFFM-NO-0106, Jan 06 PMD-21		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Electronic Commerce	**17.06.06**		**D**	**This requirement has been deleted (duplicate of 09.04.37) -** To support the Disbursing process, the Core financial system must provide automated functionality to export National Automated Clearing House Association (NACHA) payment formats for Non-Treasury Disbursing Officers (DOs).	OFFM-NO-0106, Jan 06 PMD-22		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	**17.06.07**		**D**	**This requirement has been deleted (duplicate of 09.04.38) -** To support the Disbursing process, the Core financial system must provide automated functionality to distribute the payment of a single invoice to multiple bank accounts.	OFFM-NO-0106, Jan 06 PMD-19		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	**17.06.08**		**D**	**This requirement has been deleted (duplicate of 09.04.54) -** To add value to the Disbursing process, the Core financial system should provide automated functionality to generate foreign payment file formats, including International Direct Deposit (IDD).	OFFM-NO-0106, Jan 06 PMD-58		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
Electronic Commerce	17.06.09			The disbursing system should provide capability to allow the Navy ATM (Automatic Teller Machine) at Sea System to receive the Split Pay Option (SPO) payroll files transferred from both the military payroll and civilian pay systems.		DoDFMR Vol 5, Apr 08, Ch 26,260601.A and B	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	17.06.10			The disbursing system should provide capability to print an ATM Participation Report that lists all members whose funds will be transferred to the ATM. The ATM Participation Report shall be verified to ensure that the funds for DD/EFT participants, discharged and transferred account holders, and unauthorized absentees will not be transferred to the ATM.		DoDFMR Vol 5, Apr 08, Ch 26,260701	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
IPAC Transactions	17.07.01			The disbursing system shall be able to transmit Retirement Insurance Transfer System transactions to the Office of Personnel Management via IPAC.		DoDFMR Vol 5, Nov 09, Ch 24,240401	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
IPAC Transactions	17.07.02			The disbursing system shall automatically issue an IPAC Document Reference Number that is the equivalent of a U.S. Treasury check number and ensure that no two transactions have the same number.		DoDFMR Vol 5, Nov 09, Ch 24,240403.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
IPAC Transactions	17.07.03			The disbursing system shall prepare a collection or disbursement voucher for each bill or payment entered into the system and process through the DO in the same manner as other vouchers except that no check or cash payment is sent or received.		DoDFMR Vol 5, Nov 09, Ch 24,240403.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
IPAC Transactions	**17.07.04**		**D**	**This requirement has been deleted (duplicate of 09.04.47) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture the following additional information for Intra-governmental Payment and Collection (IPAC) transactions: • Sender/originator TAS • Sender ALC • Sender Standard General Ledger (SGL) account • Sender BETC • Sender DO symbol • Sender DUNS number • Sender DUNS+4 number • Customer/receiver TAS • Customer ALC • Customer SGL account • Customer DUNS number • Customer DUNS+4 number • Customer BETC • Customer Department Code	OFFM-NO-0106, Jan 06 PMD-45		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
IPAC Transactions	**17.07.05**		**D**	**This requirement has been deleted (duplicate of 09.04.48) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture the following additional information with IPAC reclassifications: • Original DO symbol • Voucher number	OFFM-NO-0106, Jan 06 PMD-46		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
IPAC Transactions	**17.07.06**		**D**	**This requirement has been deleted (duplicate of 09.04.49) -** To support the Disbursing process, the Core financial system must provide automated functionality to capture SGL comments with IPAC disbursement and collection transactions.	OFFM-NO-0106, Jan 06 PMD-47		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
IPAC Transactions	**17.07.07**		**D**	**This requirement has been deleted (duplicate of 09.04.50) -** To support the Disbursing process, the Core financial system must provide automated functionality to export a bulk file in the currently required format for uploading the following interagency transactions to IPAC: • Payment • Collection • Adjustment • Zero dollar • SGL posting	OFFM-NO-0106, Jan 06 PMD-48		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req. ID	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	E2E Processes	DFMIG Rule Name
IPAC Transactions	**17.07.08**		**D**	**This requirement has been deleted (duplicate of 09.05.13) -** To support the Disbursing process, the Core financial system must provide automated functionality to record transactions to reflect disbursement activity initiated by other agencies and recorded in Intra-governmental Payment and Collection (IPAC).	OFFM-NO-0106, Jan 06 PMD-49		Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Certification	17.08.02			The disbursing system shall provide capability for electronic certification, with adequate safeguards.		DoDFMR Vol 5, Apr 05, Ch 33,330607	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Certification	17.08.03			• Electronic certification adopted by a certifying officer must be:unique to the certifying officerunder the sole control or custody of the certifying officerlinked to the data certified in such a manner that if the data are changed the digital or electronic signature is invalidated, andcapable of being verified by the disbursing officer		DoDFMR Vol 5, Apr 05, Ch 33,330607	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

ACRONYMS

ALC	Agency Location Code
ATM	Automatic Teller Machine
CCD	Cash Concentration or Disbursement
CCD+	Cash Concentration or Disbursement Plus Addendum
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CP&R	Check Payment & Reconciliation
CTX	Corporate Trade Exchange
DCRM	Defense Check Reconciliation Module
DD	Direct Deposit
DDMS	Defense Debt Management System
DFAS	Defense Finance and Accounting Service
DO	Disbursing Office
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DSSN	Disbursing Station Symbol Number
ECS	Electronic Certification System
EFT	Electronic Funds Transfer
FFMIA	Federal Financial Management Improvement Act
FRB	Federal Reserve Bank
IDD	International Direct Deposit
IPAC	Intra-governmental Payment and Collection System
NACHA	National Automated ClearingHouse Association
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
PACER	Payments Claims and Enhanced Reconciliation
PP&E	property, plant, and equipment

PPD	Prearranged Payment and Deposit
PPD+	Prearranged Payment and Deposit Plus Addendum
RCB	Return Check and Bond
RFC	Regional Financial Center
RTN	Routing Transit Number
SB	Savings Bond
SPO	Split Pay Option
SPS	Secure Payment System
SSN	Social Security Number
TAFS	Treasury Appropriation Fund Symbol
TFM	Treasury Financial Manual
USSGL	United States Standard General Ledger