



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual

Volume 7, Personnel Pay

August 2014

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

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

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

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

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

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

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

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

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

Chart Legend:

A - Added

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

C - Changed

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

D - Deleted

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

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



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 07, Personnel Pay

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 07, Personnel Pay

1. PURPOSE

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

b. The Blue Book establishes a base line for the DoD FM system requirements (further "system requirements"). It serves as a "roadmap" of system requirements grouped into major financial management functional areas and referenced to authoritative sources of their origins. The Blue Book is designed to assist FM system managers in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to the requirements contained in this volume and other volumes of the DFAS 7900.4-M shall enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the systems requirements for system and program managers' use in developing Payroll functionality.

2. APPLICABILITY:

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

3. POLICY:

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

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

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

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

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

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

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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PERSONNEL PAY INTRODUCTION

1. Although DoD has been reducing the magnitude of its operations and the size of its workforce, it still employs over a half of a million civilians and over 2 million military personnel as well as pay over one million civilians. The Department's personnel (civilian and military) costs and benefits total tens of millions of dollars annually and represent a significant portion of the Department's operating expenses.
2. DoD payroll operations and systems must meet the following objectives:
 1. Make timely and accurate payments to all those entitled to be paid, in compliance with appropriate statutes and regulations, with consideration being given to all authorized deductions from gross pay;
 2. Account for and disposition of all authorized deductions from gross pay;
 3. Control, retention, and disposition of all payroll related documents;
 4. Prepare adequate and reliable payroll records to support managerial responsibilities; planning, preparing, executing, and reviewing the budget; and required internal and external reporting;
 5. Support effective communication between employing activities and employees on payroll matters in addition to timely, accurate, and responsive customer service action to resolve payroll related inquiries from employees;
 6. Control all phases of pay, leave, entitlements, and allowances;
 7. Interface the payroll function with general ledger, cost accounting, and personnel functions, with provisions for reconciling common data elements in the payroll system and these interrelated systems;
 8. Provide capability to query current, historical, and/or archived data;
 9. Provide audit trails to permit the tracing of transactions through the payroll system as specified in Volume 1;
 10. Comply with accounting system development criteria specified in Volume 1;
 11. Comply with internal control requirements, including data security and prevention of data disclosure, as specified in Volume 1; and
 12. Comply with DoD direction to standardize data elements to promote cross-functionality and integration efforts.
3. Personnel and payroll functions are necessarily closely linked. An individual's payroll record is created only after Personnel has hired (enlisted/appointed) the person and has brought him/her onto the organization's rolls and established his/her salary, grade, entitlements, etc. Any changes to the basic authorizations and entitlements must be made by Personnel before being reflected in the payroll system.

PERSONNEL PAY REQUIREMENTS

DFAS 7900.4-M, Vol. 07

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.003		The human resources system must provide the capabilities to generate, approve, and process the full range of monetary and honorary awards for employees, and be flexible enough to tailor to individual agency needs.	Source: 5USC,PtIII,SubptC,Ch 45,SubchI; Source Date: 8/1/2013Source: DoDFMRVol8,Ch3,Su b0311; Source Date: 4/1/2013Source: PPA,Ch29; Source Date: 10/1/2013		Requirement Not Covered by TFM Guidance	HR_Data_Collection_Maintenance_And_Personnel_Processing_001
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.005	C - Authoritative Source/Reference Updated	The human resources system must fully document the associated personnel actions with all regulatory required information such as legal authority and nature of action citations.	Source: PPA,Ch1; Source Date: 10/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	HR_Data_Collection_Maintenance_And_Personnel_Processing_002
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.006	C - Authoritative Source/Reference Updated	The human resources and payroll systems must process (with both current and future effective dates) the full range of individual and mass personnel actions such as appointments, reinstatements, transfers, promotions, separations, retirements, terminations, furloughs, change to lower grades, reassignments, pay changes (including locality and national adjustments, allowances, differentials, premium pay, movement between pay plans or schedules, and pay and grade retention), and details.	Source: PPA,Ch1; Source Date: 10/1/2013		Requirement Not Covered by TFM Guidance	HR_Data_Collection_Maintenance_And_Personnel_Processing_003

PERSONNEL PAY REQUIREMENTS

DFAS 7900.4-M, Vol. 07

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.009		The human resources and payroll systems must maintain individual retirement data, including service history and fiscal history for each employee.	Source: PPA,Ch30; Source Date: 10/1/2013Source: DoDFMRVol8,Ch4,Su b0403; Source Date: 9/1/2012Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	HR_Data_Collection_Maintenance_And_Personnel_Processing_004
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.010		The human resources and payroll systems must record and maintain for each employee information impacting payroll computations such as date of hire, service computation date, retirement service date, severance pay date, Civil Service Retirement System, Federal Employees Retirement System, Federal Employee Group Life Insurance and Thrift Savings Plan eligibility dates, Federal Employee Health Benefits enrollment date, step increase, prior military service information, etc.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_005
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.012	C - Authoritative Source/Reference Updated	The human resources and payroll systems must enable managers and human resources staff to track past, current and pending personnel actions.	Source: PPA,Ch3; Source Date: 10/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	HR_Data_Collection_Maintenance_And_Personnel_Processing_007

PERSONNEL PAY REQUIREMENTS

DFAS 7900.4-M, Vol. 07

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.014	D - Authoritative Source/Reference Deleted	DELETED: The human resources and payroll system must provide a capability to generate a Monthly Report of Federal Civilian Employment(SF 113-A) and the Monthly Full-Time Equivalent/Work-Year Civilian Employment Report (SF 113-G) for the Office of Personnel Management (OPM).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_008
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.024	D - Invalid Requirement	DELETED The human resources system must be able to provide organizational decision support for managers that will simplify their organization and position design decisions (e.g., Budget and Full Time Equivalent (FTE) management, activity based costing, work effort as related to performance measures and indicators).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_009
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.025	C - Authoritative Source/Reference Updated	The human resources system must enable managers to initiate the full range of recruitment-based actions (e.g., internal and external recruitment actions, reassignment actions, details) and flow these actions to the appropriate individuals and offices for approvals and processing.	Source: 5CFR,ChI,SubchB,Pt30; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_010

PERSONNEL PAY REQUIREMENTS

DFAS 7900.4-M, Vol. 07

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.026	C - Authoritative Source/Reference Updated	The human resources system using position-based requirements must provide the capability to generate documentation needed to complete the recruitment process. This includes preparation of vacancy announcements, which contain specific selection criteria (e.g., knowledges, skills and abilities (KSAs) and competencies, and conditions of employment).	Source: 5CFR,ChI,SubchB,Pt3 30; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_011
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.031	C - Authoritative Source/Reference Updated	The human resources system must support a full identification of position requirements. For example, managers should be able to annotate a position's unique requirements such as mobilization responsibilities, drug testing requirements, position sensitivity, financial disclosure obligations, position-based skill and competency requirements, and a wide variety of other position-based requirements that emerge and change over time.	Source: JFMIPSR-99-5,pg12; Source Date: 4/1/1999Source: 5CFR,ChI,SubchB,Pt3 38; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_013

PERSONNEL PAY REQUIREMENTS

DFAS 7900.4-M, Vol. 07

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.033	C - Authoritative Source/Reference Updated	The human resources system must automatically generate documents that facilitate related human resources activities (e.g., promotion, recruitment, performance management, and training development).	Source: 5USC,PtIII,SubptI,Ch9 5,Sec9508; Source Date: 8/1/2013Source: PPA,Ch1; Source Date: 10/1/2013Source: PPA,Ch14; Source Date: 10/1/2013Source: 5USC,PtIII,SubptC,Ch 41; Source Date: 8/1/2013Source: 5USC,PtIII,SubptB,Ch 33,SubchVIII,Sec3393; Source Date: 8/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	HR_Data_Collection_Maintenance_And_Personnel_Processing_014
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.036	D - Authoritative Source Deleted	DELETED: The human resources system should allow managers to structure organizations under their control and quickly develop classification documents through the use of standard position descriptions or generation of a new classification determination through the use of expert or decision support systems as appropriate to their requirement.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_015

PERSONNEL PAY REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.039	C - Authoritative Source/Reference Updated	The personnel system must automatically generate personnel action reminders that will prompt management decisions on such actions as within-grade-increase, completion of probationary period and temporary appointments, and any similar time-sensitive actions. It also should enable on-line approval or disapproval of such recurring actions.	Source: PPA,Ch3; Source Date: 10/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_016
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.041	D - Authoritative Source/Reference Deleted	DELETED: The human resources and payroll systems must provide for transfers for separating or transferring employees with the next regular payroll.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_018
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.042	C - Authoritative Source/Reference Updated	The human resources system must process management and employee requested personal actions. In support of such capability the system shall generate an SF-50. Also included in this process are those actions ancillary to employment, such as requesting security investigations, arranging physical examinations and identifying drug testing requirements, requesting and providing SF-75 information, and the administration of the in-processing activities.	Source: PPA,Ch3; Source Date: 10/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_019

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.047	C - Authoritative Source/Reference Updated	The human resources system must provide the capability to process reduction in force actions including the determination of retention rights, issuance of notices, and generation of required documentation and must generate retention records for a required documentation.	Source: 5CFR,ChI,SubchB,Pt3 51; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_020
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.048	C - Authoritative Source/Reference Updated	The human resources system shall have the capability to produce position-embedded performance criteria necessary to generate individual performance appraisal plans.	Source: JFMIPSR-99-5,pg17; Source Date: 4/1/1999Source: 5USC,PtIII,SubptC,Ch 43,SubchI,Sec4302; Source Date: 8/1/2013Source: 5CFR,ChI,SubchB,Pt4 30; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_021
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.049	C - Authoritative Source/Reference Updated	The human resource system must be sufficiently flexible to allow for multiple performance rating configuration and evaluation methods.	Source: 5CFR,ChI,SubchB,Pt4 30; Source Date: 8/1/2012Source: JFMIPSR-99-5,pg17; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_022
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.050	C - Authoritative Source/Reference Updated	The human resources system must provide for electronic routing, completion, approval, and recording of the performance plan and resulting rating from management and human resources office.	Source: 5CFR,ChI,SubchB,Pt4 30; Source Date: 8/1/2012Source: JFMIPSR-99-5,pg17; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_023

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

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.056	D - Authoritative Source/Reference Deleted	DELETED: The human resources system should facilitate full manager empowerment of delegated position classification authority.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_029
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.057	D - Duplicate Requirement Deleted	The human resources system should provide a capability to account for total workforce utilization including costs of contractors, military members, and volunteers.	Source: ; Source Date:	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	HR_Data_Collection_Maintenance_And_Personnel_Processing_030
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.058	C - Authoritative Source/Reference Updated	The human resources system must have the flexibility to allow managers to electronically receive and act upon referral lists, resumes that contain appropriate candidates' qualification information, and fully take into account regulatory requirements.	Source: 5CFR,ChI,SubchB,Pt30; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_031
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.059	C - Authoritative Source/Reference Updated	The human resources system must provide the capability to produce pertinent information in response to classification appeals.	Source: 5CFR,ChI,SubchB,Pt511; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_032

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.060	C - Authoritative Source/Reference Updated	The human resources system must provide a means for applicants and employees to apply as either external or internal candidates for vacant positions.	Source: 5CFR,ChI,SubchB,Pt7 20; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_033
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.061	C - Authoritative Source/Reference Updated	The human resources Benefit Administration system must have the capability to enable maximum employee access to self-service personnel benefits information and automated transaction processing so that employees may manage their own benefits.	Source: 5USC,PtIII,SubptG,Ch 87; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch 89; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch 84,SubchIII; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_034
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.062	C - Authoritative Source/Reference Updated	The human resources Benefits Administration systems coverage must include: - Federal Employees Health Benefits Life Event and Open Season Elections - Thrift Savings Plan Life Event and Open Seasons Elections - Federal Employees Group Life Insurance Life Event and Open Season Elections - Retirement Calculations for all categories of employees under all applicable retirement programs to the agency - Miscellaneous Changes (e.g., Address, name, emergency contact information) - Alternative data and processing entry points for individual with disabilities in compliance with the American Disability Act.	Source: 5USC,PtIII,SubptG,Ch 87; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch 89; Source Date: 8/1/2013Source: 5USC,PtIII,SubptG,Ch 84,SubchIII; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_035

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.063	C - Authoritative Source/Reference Updated	In support of work force development, the human resources system must provide the capability to use position and personal data already residing within the system to facilitate on-line initiation of the full range of work force development activities. These activities include nomination, approval, enrollment, evaluation, and personnel record documentation.	Source: 5USC,PtIII,SubptI,Ch1 01,Sec10102; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_036
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.064	C - Authoritative Source/Reference Updated	In support of work force development functions, the human resources system must record essential data relative to the cost and source of developmental activities and enable analysis of such activities to determine future budget needs and return on investment.	Source: 5USC,PtIII,SubptI,Ch1 01,Sec10102; Source Date: 8/1/2013	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	HR_Data_Collection_Maintenance_And_Personnel_Processing_037
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.065	C - Authoritative Source/Reference Updated	In support of employee development programs, the human resources system must support the planning, development, delivery of training and career development programs to meet agency and employee needs, and track completion of training by employees.	Source: 5USC,PtIII,SubptI,Ch1 01,Sec10102; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_038

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.066	C - Authoritative Source/Reference Updated	In support of developing training budgets, the human resources system must support the preparation of financial projections and implementation of controls, which maximize the utilization of training funds.	Source: 5USC,PtIII,SubptI,Ch1 01,Sec10102; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_039
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.067	C - Authoritative Source/Reference Updated	To evaluate development and training activities, the human resources system must support the evaluation of the effectiveness and quality of course design, program content, delivery methodology and instructional value.	Source: 5USC,PtIII,SubptI,Ch1 01,Sec10102; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_040
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.068		The payroll system must use the SSN to identify all employees paid by the Department.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_011

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.069		The payroll system must restrict access to personnel, payroll, and disbursement records or data files to authorized personnel.	Source: OMBCIRA-130,AppIV; Source Date: 11/1/2000Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Human-Resources_Payroll_030
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.070	C - Authoritative Source/Reference Updated	The payroll system must provide employees and managers self-service capabilities in obtaining information pertinent to their needs. For example, employees should have access to their personal employment and earnings data and managers should have access to their organizational and subordinate work force non-personal data.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013Source: JFMIPSR-99-5,pg26; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_045

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.071	C - Authoritative Source/Reference Updated	The human resources and payroll systems shall ensure that employee initiated transactions are authorized by law or regulation, are accurately effected and documented, and are confirmed in a timely manner to the employee.	Source: JFMIPSR-99-5,pg16; Source Date: 4/1/1999Source: 5USC,PtIII,SubptI,Ch101,Sec10102; Source Date: 8/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_046
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.072	D - Moved to Related Chapter	This requirement was moved to 07.06.099.	Source: ; Source Date:			
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.073	D - Moved to Related Chapter	This requirement was moved to 07.08.017.	Source: ; Source Date:			
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.074		The personnel pay system must be compliant with all Privacy Act and personally identifiable information requirements.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	2.4.1.2_Securing Financial Management System Information_P	Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130.	HR_Data_Collection_Maintenance_And_Personnel_Processing_049
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.076	D - Duplicate Requirement Deleted	DELETED: The payroll system shall provide the capability to process military leave for eligible employees on a fiscal year basis.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_041

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Human Resource Data Collection/Maintenance and Personnel Processing	07.01.077		The payroll system shall allow an employee who transfers from a Non-Appropriated Fund position to an Appropriated Fund position (or the reverse) to transfer all accumulated leave without limit, as long as the break in service does not exceed 3 days.	Source: DoDFMRVol8,Ch5,Su b0507; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_042
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.078		The payroll system shall entitle employees who are appointed to positions not limited to less than 90 days to annual leave earning upon completion of the first biweekly pay period.	Source: DoDFMRVol8,Ch5,Su b0502; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_043
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.079	C - Authoritative Source/Reference Updated	The human resources system must enable on-line approval or disapproval of various personnel actions.	Source: PPA,Ch3; Source Date: 10/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	HR_Data_Collection_Maintenance_And_Personnel_Processing_017
Human Resource Data Collection/Maintenance and Personnel Processing	07.01.080	C - Authoritative Source/Reference Updated	The human resources system must have the capability to create, monitor, and maintain performance improvement plans.	Source: 5CFR,ChI,SubchB,Pt4 30; Source Date: 8/1/2012	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_024
Time and Attendance Processing	07.02.002		In the payroll system, approvals shall be made individually for each employee, and an approval-automated signature shall be provided for each time and attendance report.	Source: DoDFMRVol8,Ch2,Su b0204; Source Date: 6/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Time_And_Attendance_Processing_017

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Time and Attendance Processing	07.02.003		The payroll system must collect actual hours or days worked, and other pay related data, e.g., piecework, fee basis units/ dollars, and differentials for each employee.	Source: DoDFMRVol8,Ch2,Su b0202; Source Date: 6/1/2013 Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_001
Time and Attendance Processing	07.02.004		The payroll system must collect work and leave hours based upon an established tour of duty, including alternative work schedule/flextime hour's information. This requires pre-approved or positive acknowledgement from the approving official that the employee worked the established tour and that time and attendance data is approved.	Source: DoDFMRVol8,Ch2,Su b0201; Source Date: 6/1/2013 Source: DoDFMRVol8,Ch2,Su b0202; Source Date: 6/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Time_And_Attendance_Processing_002
Time and Attendance Processing	07.02.006	D - Moved to Related Chapter	This requirement was moved to 07.08.018.	Source: ; Source Date:			
Time and Attendance Processing	07.02.007		The payroll system must provide capabilities for the collection of time and attendance data on a pay period basis, e.g., daily, weekly, biweekly, semi-monthly, and/or monthly basis.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_004
Time and Attendance Processing	07.02.008		The payroll system must calculate and adjust weekly, biweekly, per pay period hours based on Fair Labor Standards Act (FLSA), Title 5, and other statutory and regulatory requirements.	Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013 Source: DoDFMRVol8,Ch1,Su b0101; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_005

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Time and Attendance Processing	07.02.009		The payroll system must accept time and attendance data through various processing modes e.g., automated time entry or internet.	Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013 Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_006
Time and Attendance Processing	07.02.010		The payroll system must support the correction of current and prior pay periods time and attendance records.	Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_007
Time and Attendance Processing	07.02.012		The payroll system must provide the capability to capture time and attendance data in days, hours or fractions of hours.	Source: DoDFMRVol8,Ch2,Su b0202; Source Date: 6/1/2013 Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999 Source: DoDFMRVol8,Ch2,Su b0203; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_009
Time and Attendance Processing	07.02.013	C - Authoritative Source/Reference Updated	The payroll system must generate reports for time and attendance data.	Source: DoDFMRVol8,Ch2,Su b0205; Source Date: 6/1/2013 Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Time_And_Attendance_Processing_010

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Time and Attendance Processing	07.02.015		The payroll system must be able to receive electronic, or other appropriately documented, approvals of Time and Attendance data/records/documents from authorized approving officials. The system must be able to release this data for further system processing.	Source: DoDFMRVol8,Ch2,Su b0204; Source Date: 6/1/2013Source: DoDFMRVol8,Ch2,Su b0202; Source Date: 6/1/2013Source: JFMIPSR-99-5,pg19; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_011
Time and Attendance Processing	07.02.017		To support time and attendance processing, the payroll system shall provide a supervisor with the capability to approve the information in a computer file containing an employee attendance report, provided that the following data elements are itemized in the file: a) employee name and Social Security number; b) pay period number or dates; c) number of hours worked by day and in total; d) number of hours of premium work, by type, to which employee is entitled; e) number of credit hours and compensatory time earned; f) number of leave hours (by type), credit hours, and compensatory time used; g) dates leave is taken; h) any required supporting documentation for absences, e.g., court orders, Office of Personnel Management (OPM) Forms, or military orders; i) handwritten signature or automated approval code of an authorizing official; j) other information as may be required in support of operations.	Source: DoDFMRVol8,Ch2,Su b0204; Source Date: 6/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Time_And_Attendance_Processing_018

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Time and Attendance Processing	07.02.020	D - Duplicate Requirement Deleted	DELETED: The payroll system must determine premium pay entitlements based on schedule tour; actual hours worked and leave data.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_012
Time and Attendance Processing	07.02.021	D - Moved to Related Chapter	This requirement was moved to 07.08.019.	Source: ; Source Date:			
Time and Attendance Processing	07.02.022	D - Duplicate Requirement Deleted	DELETED: The payroll system must accumulate work units by cost object (e.g., organization and activity), and responsibility center and be provided to other systems performing cost accounting functions.	Source: ; Source Date:	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Time_And_Attendance_Processing_014
Time and Attendance Processing	07.02.023	C - Authoritative Source/Reference Updated	To support time and attendance processing, the payroll system must edit time and attendance (T&A) data at the earliest time to ensure that the data are complete, accurate, and in accordance with legal requirements.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Time_And_Attendance_Processing_015
Time and Attendance Processing	07.02.025		The Source Data Automation (SDA) system shall provide time and attendance data to Defense Civilian Payroll System (DCPS) in a timely manner each pay period.	Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_026

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Time and Attendance Processing	07.02.026		The Source Data Automation (SDA) system shall have the capability to receive data from or transmit data to more than one Defense Civilian Payroll System (DCPS) civilian payroll office.	Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_016
Time and Attendance Processing	07.02.028		The Source Data Automation (SDA) system shall have the capability to support supervisory electronic certification of time and attendance, even if the major claimant/major command/Defense activity does not use this capability.	Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Human-Resources_Payroll_017
Time and Attendance Processing	07.02.029		The Source Data Automation (SDA) system must provide positive acknowledgment of accurate time and attendance data prior its submission for payroll processing.	Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Time_And_Attendance_Processing_020
Time and Attendance Processing	07.02.030		Standard Defense Civilian Payroll System (DCPS) time and attendance codes shall be used with the Source Data Automation (SDA) system software application.	Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_018
Time and Attendance Processing	07.02.031	D - Invalid Requirement	DELETED: The Source Data Automation (SDA) system shall support at least 1,000 employees.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_027
Time and Attendance Processing	07.02.033		The payroll system shall have the capability to automatically post time and attendance data received from a module or sub-system tracking Time and Attendance data.	Source: DoDFMRVol8,Ch2,Su b0205; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Time_And_Attendance_Processing_016

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Time and Attendance Processing	07.02.034		The payroll system shall provide the capability for an employee to input COP (Continuation of Pay) for up to 45 days for disabling job-related traumatic injuries.	Source: DoDFMRVol8,Ch2,Su b0202; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_050
Leave Processing	07.03.002	C - Authoritative Source/Reference Updated	The payroll system must automatically convert leave taken in excess of available balance, based upon an established leave priority policy. When appropriate, provide for management review (e.g., to determine advance, leave without pay, or absence without leave).	Source: DoDFMRVol8,Ch5,Su b0502; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch5,Su b0520; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch5,Su b0521; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_001
Leave Processing	07.03.003		For each pay period, the payroll system must accrue each type of leave to which an employee is entitled, including partial accruals and carryovers. Special accrual rules for employees using donated leave, etc., must be accommodated.	Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch5,Su b0529; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_022
Leave Processing	07.03.004		The payroll system must process variable leave accruals for part-time employees. The accruals shall be based on actual hours in a pay status.	Source: DoDFMRVol8,Ch7,Su b0702; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Leave_Processing_003
Leave Processing	07.03.005		The payroll system must determine compensatory time or credit hours to be forfeited or paid as appropriate based on predetermined elapsed time limits; maximum carry over limits; and maximum earning ceilings.	Source: DoDFMRVol8,Ch5,Su b0508; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch5,Su b0510; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Leave Processing	07.03.007	D - Duplicate Requirement Deleted	DELETED: The payroll system must provide the capability to track and report pay associated with job-related injury time (continuation of pay (COP)).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Leave_Processing_006
Leave Processing	07.03.008	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to process reductions in the leave balances at the beginning of each calendar/leave year for any accumulated leave that exceeds statutory limits.	Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_007
Leave Processing	07.03.009		The payroll system must process leave forfeiture and carryover for each employee.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_008
Leave Processing	07.03.010	C - Authoritative Source/Reference Updated	The payroll systems must have the capability to modify leave accruals; and/ or balances for employees who change leave systems, or work schedules (i.e., full-time to part-time, etc.).	Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_009
Leave Processing	07.03.011	C - Authoritative Source/Reference Updated	The payroll system must process both current period and prior period leave transactions on an effective pay period basis.	Source: DoDFMRVol8,Ch2,Su b0202; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_010

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Leave Processing	07.03.012	C - Authoritative Source/Reference Updated	The payroll system must provide capabilities to re-compute leave balances due to prior-period hour adjustments or retroactive entitlement changes for each period subsequent to the effective period of the change (leave, benefits and payments) in the following order: (1) retroactive entitlement changes and then (2) prior-period hour adjustments.	Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013 Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_011
Leave Processing	07.03.015	C - Authoritative Source/Reference Updated	The payroll system shall maintain leave records that show for each employee: 1) the rate of accrual for each type of leave, 2) the hours or days accrued and used by leave type, 3) hours or days advanced by leave type.	Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_016
Leave Processing	07.03.017		The payroll system must process leave for each reported leave type at the end of each effective pay period. Process advances; accruals, and restored leave before usage are applied to the appropriate available balance.	Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_012

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Leave Processing	07.03.019		Upon termination of an employee from federal employment, the payroll system must offset the dollar amount of advanced leave balances (computed at the rate of pay in effect when the leave was taken) against the dollar amount of earnings for pay period of separation and any unused annual leave (based on the current pay rate) on termination of an employee from federal employment. Calculate indebtedness for leave advances upon separation. Accomodate requests for waiver of collections for leave advances.	Source: DoDFMRVol8,Ch5,Su b0502; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch3,Su b0309; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Leave_Processing_013
Leave Processing	07.03.023		The payroll system shall not allow processing of court leave for intermittent employees.	Source: DoDFMRVol8,Ch5,Su b0513; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Leave_Processing_025
Leave Processing	07.03.024		The payroll system shall allow the substitution of court leave for annual leave if the employee is called for jury duty or witness service while on annual leave.	Source: DoDFMRVol8,Ch5,Su b0513; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_026
Leave Processing	07.03.025		The payroll system shall allow unused military leave up to 120 hours (15 days) to accumulate for subsequent use.	Source: DoDFMRVol8,Ch5,Su b0518; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_028
Leave Processing	07.03.026		The payroll system shall not allow processing of military leave for employees with temporary appointments of 1 year or less, or with intermittent work schedules.	Source: DoDFMRVol8,Ch5,Su b0518; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Leave_Processing_029

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Leave Processing	07.03.027		The payroll system shall allow a maximum of 240 hours (30 days) of military leave to be used in any fiscal year.	Source: DoDFMRVol8,Ch5,Su b0518; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Leave_Processing_030
Leave Processing	07.03.028		The payroll system shall provide the capability to advance sick leave to employees.	Source: DoDFMRVol8,Ch5,Su b0503; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_031
Leave Processing	07.03.030	C - Verbiage Updated per Authoritative Source	The payroll system shall provide the capability to process the transfer of annual leave from one employee to another employee who has personal or other family medical emergency and who has exhausted his/her own leave.	Source: DoDFMRVol8,Ch5,Su b0506; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_024
Leave Processing	07.03.031	D - Duplicate Requirement Deleted	DELETED: The payroll system shall provide the capability to process transactions accounting for home leave.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Leave_Processing_032
Leave Processing	07.03.032	C - Authoritative Source/Reference Updated	The payroll system must maintain detailed audit trail and control data that ensure that all reported leave hours have been processed accurately and that the hours used in pay calculations are correct.	Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch2,Su b0207; Source Date: 6/1/2013 Source: DoDFMRVol8,Ch2,Su b0209; Source Date: 6/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Leave_Processing_005
Leave Processing	07.03.033	C - Authoritative Source/Reference Updated	The payroll system shall provide the capability to process leave accrual for special category employees, e.g., firefighters, etc.	Source: DoDFMRVol8,Ch10,Su b1014; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Leave_Processing_014

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Leave Processing	07.03.034		The payroll system shall provide the capability to process and account for the following categories of leave: a) Annual leave; b) Sick leave; c) Family Medical Leave; d) Bone marrow or organ donor leave; e) Federal leave sharing programs; f) Non-appropriated fund transfer of leave under benefits portability program; g) Compensatory time; h) Holiday leave; i) Credit hours; j) Time off as an incentive award; k) Excused absence (Administrative Leave); l) Court leave and jury duty; m) Shore leave; n) Home leave; o) Funeral leave; p) Continuation of pay (COP) and office of worker's compensation program (OWC); q) Military leave; r) Furlough; s) Leave without pay (LWOP); t) Absence without leave (AWOL); u) Suspension.	Source: DoDFMRVol8,Ch5; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Leave_Processing_033
Payroll Withholdings/Deductions Processing	07.04.001	C - Authoritative Source/Reference Updated	The payroll system shall provide the capability to establish debts to be collected from an individual and provide this data to the accounting system for the establishment of receivables.	Source: DoDFMRVol8,Ch8,Su b0802; Source Date: 9/1/2012	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Payroll_Withholdings_And_Deductions_Processing_001

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.002	D - Duplicate Requirement Deleted	DELETED: The human resources and payroll systems must provide for percentage computation of deductions that are subject to annual or regulatory limits (e.g., the current rate for federal taxes on supplement payments, Thrift Savings plans TSP contributions, and Social Security taxes).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_002
Payroll Withholdings/Deductions Processing	07.04.004		The payroll system must provide the capability to establish, calculate and process the following deductions types for each employee: (1) mandatory deductions (e.g., retirement, federal, state, local and FICA taxes); (2) voluntary deductions (e.g., state and local taxes for multiple taxing authorities, life insurance, health insurance, thrift savings deductions, allotments, bonds, and pre-tax deductions for transportation benefits); (3) involuntary deductions (e.g., IRS levies, garnishments, and administrative debt collections).	Source: DoDFMRVol8,Ch4,Su b0401; Source Date: 9/1/2012Source: DoDFMRVol8,Ch4,Su b0402; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_003
Payroll Withholdings/Deductions Processing	07.04.005	D - Duplicate Requirement Deleted	DELETED: The human resources and payroll systems must provide the capability to handle deductions that apply to various pay periods and/or have specified limitations, e.g., garnishment pay-off amount.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.006	C - Authoritative Source/Reference Updated	The payroll system must adjust taxable gross pay by deducting untaxed items (e.g., thrift saving deductions) and civil service retirement annuity offsets.	Source: DoDFMRVol8,Ch11,Sub1103; Source Date: 9/1/2012 Source: DoDFMRVol8,Ch11,Sub1104; Source Date: 9/1/2012 Source: DoDFMRVol8,Ch11,Sub1110; Source Date: 9/1/2012 Source: DoDFMRVol8,Ch10,Sub1003; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_005
Payroll Withholdings/Deductions Processing	07.04.008		The payroll system shall provide the capability to pro-rate when applicable insurance premium deductions.	Source: DoDFMRVol8,Ch11,Sub1106; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_006
Payroll Withholdings/Deductions Processing	07.04.009	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to establish and process accelerated deductions for employees paid an annual salary in less than one year (e.g., teachers).	Source: DoDFMRVol8,Ch7,Sub0704; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_007
Payroll Withholdings/Deductions Processing	07.04.012		The payroll system must subtract deductions calculated in the order of precedence specified by Office of Personnel Management (OPM) or other laws and regulations, while ensuring that net pay is not negative. Follow appropriate rules for taking no deductions within a priority level or partial deductions, if allowed.	Source: DoDFMRVol8,Ch4,Sub0402; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_008

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.013	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to process transactions accounting for purchase of the US Treasury savings bonds at the employee's request and establishing a payroll deduction in the form of an allotment on a biweekly basis.	Source: DoDFMRVol8,Ch11,Sub1102; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_009
Payroll Withholdings/Deductions Processing	07.04.014	D - Duplicate Requirement Deleted	DELETED: The payroll system must deduct some items in every pay period and others in selected pay periods only. e.g., discretionary allotments.	Source: JFMIPSR-99-5,p23; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_010
Payroll Withholdings/Deductions Processing	07.04.015	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to offset the dollar amount of receivables owed the agency against earnings for pay period of separation or, if applicable, lump sum payments.	Source: DoDFMRVol8,Ch8,Sub0806; Source Date: 9/1/2012	2.2.5.2_Managing Debt_P	Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM.	Payroll_Withholdings_And_Deductions_Processing_011
Payroll Withholdings/Deductions Processing	07.04.022	C - Verbiage Updated per Authoritative Source	The payroll system must have edits to ensure that deductions do not exceed gross pay, as established by appropriate laws and regulations.	Source: DoDFMRVol8,Ch4,Sub0402; Source Date: 9/1/2012	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Withholdings_And_Deductions_Processing_015

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.027	C - Authoritative Source/Reference Updated	The payroll systems must provide the capability to establish and compute the maximum variable deductions for levies, garnishments, and/or offsets based on appropriate limitations of each type of deduction.	Source: DoDFMRVol8,Ch8,Su b0810; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_012
Payroll Withholdings/Deductions Processing	07.04.029	C - Authoritative Source/Reference Updated	The human resources and payroll systems shall have the capability to process for an employee Within Grade Increase (WGI). The system shall have edits to ensure that leave without pay (LWOP), furloughs for retirement, Office of Workers Compensation Program (OWCP), education, and military purposes is separately designated and do not affect Within Grade Increase (WGI), etc.	Source: DoDFMRVol8,Ch3,Su b0302; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_013
Payroll Withholdings/Deductions Processing	07.04.031	C - Authoritative Source/Reference Updated	The human resources and payroll systems must electronically compare leave, benefits, and payments, for adjusted time and attendance data with prior period data and automatically compute differences.	Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_014
Payroll Withholdings/Deductions Processing	07.04.032	D - Duplicate Requirement Deleted	DELETED: The system must automatically record amounts withheld each pay period on an employee's pay record.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_020
Payroll Withholdings/Deductions Processing	07.04.033	D - Duplicate Requirement Deleted	DELETED: The payroll system must be able to deduct garnishments from an employee's pay.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_028

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Withholdings/Deductions Processing	07.04.034		The system shall provide the capability allowing to ensure that payroll deductions withheld from a Department of Defense (DoD) employee's pay can meet the following criteria: a) Contain sufficient information to properly establish the deduction; b) adequately documented and certified; c) paid to the appropriate recipient in the correct amount; d) based on a specific provision of law or court order.	Source: DoDFMRVol8,Ch4,Su b0401; Source Date: 9/1/2012	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Withholdings_And_Deductions_Processing_018
Payroll Withholdings/Deductions Processing	07.04.035		The payroll system shall provide the capability to establish a debt to be collected from an individual for any unearned leave that was used, and then provide this data to the accounting system for the establishment of receivables.	Source: DoDFMRVol8,Ch7,Su b0702; Source Date: 8/1/2011Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013Source: DoDFMRVol8,Ch8,Su b0803; Source Date: 9/1/2012	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Payroll_Withholdings_And_Deductions_Processing_019
Payroll Withholdings/Deductions Processing	07.04.036		The payroll system shall provide the capability to process transactions accounting for payroll deductions stated on the orders issued by the bankruptcy court.	Source: DoDFMRVol8,Ch8,Su b0811; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Withholdings_And_Deductions_Processing_020
Payroll Withholdings/Deductions Processing	07.04.037	A - Moved from Related Chapter	The payroll system shall provide the capability to establish and process for an employee mandatory and discretionary allotments.	Source: DoDFMRVol8,Ch11,Su b1102; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_049

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Computing Gross Pay	07.05.001	C - Authoritative Source/Reference Updated	The payroll system must process both current period and prior period adjustments as an integral part of the payroll cycle.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013 Source: DoDFMRVol8,Ch8,Su b0813; Source Date: 9/1/2012 Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_001
Computing Gross Pay	07.05.004	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to compute and process pay for various types of employees, e.g., firefighters, law enforcement officers, emergency medical technicians, teachers, etc.	Source: DoDFMRVol8,Ch1,Su b0101; Source Date: 5/1/2013 Source: DoDFMRVol8,Ch10; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_002
Computing Gross Pay	07.05.005		The payroll system must (1) compute earnings amounts or rates for partial pay periods when entitlement dates do not coincide with the pay period's beginning and ending dates, and (2) process earnings adjustments on a begin-date/end-date basis.	Source: JFMIPSR-99-5,pg22; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_003
Computing Gross Pay	07.05.006	C - Authoritative Source/Reference Updated	The payroll system must calculate pay at the end of each period after properly authorized inputs have been received from the Time and Attendance Processing Function, and after personnel action processing is completed.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Computing_Gross_Pay_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Computing Gross Pay	07.05.007	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to establish and process the following types of the premium pay: overtime, night, and holiday pay for employees not in receipt of annual premium pay for standby duty, Sunday pay, annual premium pay for regularly scheduled standby duty, annual premium pay for administratively uncontrollable work, availability pay for LEOs, environmental pay for FWS employees, and hazard pay for GS employees.	Source: DoDFMRVol8,Ch3,Su b0303; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_005
Computing Gross Pay	07.05.008	C - Authoritative Source/Reference Updated	The human resources and payroll systems must have the capability to establish and process allowances, premiums and differentials as defined by law or regulation. These may be set dollar amounts or computed as a percentage of pay, applying caps or other limitations when applicable.	Source: DoDFMRVol8,Ch3,Su b0305; Source Date: 4/1/2013Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013Source: DoDFMRVol8,Ch8,Su b0813; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_006
Computing Gross Pay	07.05.010	D - Authoritative Source/Reference Deleted	DELETED: The payroll system must accommodate information requirements to support supplemental pay actions and recertified checks.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_007
Computing Gross Pay	07.05.012		The payroll system must have edits preventing a single lump-sum pay advance that exceeds three months' net pay for those employees authorized a permanent change of station (PCS) to a foreign area.	Source: DoDFMRVol8,Ch3,Su b0309; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Computing_Gross_Pay_019

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Computing Gross Pay	07.05.013		For repayment of salary advances, the payroll system shall facilitate repayments to be made by payroll deduction over a maximum of 26 pay periods.	Source: DoDFMRVol8,Ch3,Su b0309; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Human-Resources_Payroll_025
Computing Gross Pay	07.05.014	C - Verbiage Updated per Authoritative Source	The payroll system must provide the capability to process collection of pay advances from accrued pay, amount of retirement credit or other amounts due the employee from the government. When an employee separates or transfers, the outstanding balance of a payroll advance shall be due in full.	Source: DoDFMRVol8,Ch3,Su b0309; Source Date: 4/1/2013	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Computing_Gross_Pay_020
Computing Gross Pay	07.05.015		On an exception basis, the payroll system shall provide the capability to process additional payments on an advance when circumstances warrant and the employee has not received the full amount of the maximum possible advance consistent with the employee's pay grade.	Source: DoDFMRVol8,Ch3,Su b0309; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_021
Computing Gross Pay	07.05.020		The payroll system must prohibit employees and service members engaged in civilian payroll functions from maintaining or servicing their own payroll and personnel records.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Computing_Gross_Pay_022

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Computing Gross Pay	07.05.023	C - Authoritative Source/Reference Updated	To support pay processing, the payroll system must perform statutory limit and reasonableness tests on gross pay.	Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Computing_Gross_Pay_008
Computing Gross Pay	07.05.024	C - Authoritative Source/Reference Updated	The payroll system must compute gross pay as the sum of each rate of pay times the number of units related to it, minus retirement annuity offsets, if applicable, plus all appropriate allowances and/or other gross pay components.	Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch6,Su b0601; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_009
Computing Gross Pay	07.05.025	C - Authoritative Source/Reference Updated	The payroll system must classify and total deductions, subtract total deductions from gross pay, and apply formulas or utilize tables to determine employer contributions required for certain payroll taxes and benefits.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_010
Computing Gross Pay	07.05.026	D - Authoritative Source/Reference Deleted	DELETED: The system must process and compute pay and deductions for multiple positions under different appointment authorities, and different pay, leave, and benefit entitlements.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_011
Computing Gross Pay	07.05.027	C - Authoritative Source/Reference Updated	The human resources and payroll systems must support retirement calculations for all categories of employees under all applicable retirement programs to the agency.	Source: DoDFMRVol8,Ch4,Su b0403; Source Date: 9/1/2012 Source: PPA,Ch30; Source Date: 10/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_012

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Computing Gross Pay	07.05.028		The payroll system shall provide the capability to ensure full continuity of pay for non-exempt employees (under Fair Labor Standards Act (FLSA) due to court leave for jury duty or witness service during their regularly scheduled tour of duty.	Source: DoDFMRVol8,Ch5,Su b0513; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_018
Computing Gross Pay	07.05.029	C - Verbiage Updated per Authoritative Source	The system shall provide the capability to process the payment to an employee of back pay, interest, and reasonable attorney fees for the purpose of making the employee financially whole (to the extent possible) after an unwarranted or unjustified personnel action.	Source: DoDFMRVol8,Ch6,Su b0605; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_014
Computing Gross Pay	07.05.030	D - Other	DELETED: The system shall provide automated functionality to make Fees, Licenses and Permits payments.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_015
Computing Gross Pay	07.05.031		The system shall provide automated functionality to make reimbursement payments to employees.	Source: DoDFMRVol8,Ch1,Su b0103; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_016
Computing Gross Pay	07.05.032		The payroll system shall provide the capability to compute and process lump-sum payments for accrued annual leave.	Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013 Source: DoDFMRVol8,Ch10,Su b1004; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Computing_Gross_Pay_017

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Computing Gross Pay	07.05.033		The payroll system shall provide a capability for payroll computations based on the following properly processed and authorized documents: A) SF 50s and other personnel documents, or similar documents; B) Certified copies of travel orders; C) Time-and-attendance reports, including any necessary supporting documents such as sign-in and sign-out registers or Office of Personnel Management (OPM) Form 71 (Request for Leave or Approved Absence); D) Authorizations or approvals of overtime and compensatory time worked.	Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Computing_Gross_Pay_023
Payroll Processing and Distribution	07.06.001	C - Authoritative Source/Reference Updated	The human resources and payroll systems must provide the capability to process prior, current and future period pay actions, based on effective dates.	Source: DoDFMRVol8,Ch11,S ub1103; Source Date: 9/1/2012Source: DoDFMRVol8,Ch11,S ub1107; Source Date: 9/1/2012	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_001
Payroll Processing and Distribution	07.06.009	C - Authoritative Source/Reference Updated	The payroll system must support payroll adjustments and regular calculations that cross fiscal and/or calendar years.	Source: DoDFMRVol8,Ch5,Su b0502; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_002

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Payroll Processing and Distribution	07.06.010	C - Authoritative Source/Reference Updated	The payroll system must record at a detail level each employee's gross pay, deductions, and net pay. This info/data can be used for producing Leave and Earning Statements (LES) and generation data files for other systems (personnel, disbursing, accounting, etc).	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011 Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_1.2	Provide timely and reliable Federal financial management information of appropriate form and content to agency program managers for managing current Government programs and activities.	Payroll_Processing_And_Distribution_003
Payroll Processing and Distribution	07.06.011		The human resources and payroll systems must allow employees to update personal information, at the employee's discretion, e.g., tax withholding information, savings bond information, electronic funds transfer information, allotments, etc.	Source: JFMIPSR-99-5,pg24; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_004
Payroll Processing and Distribution	07.06.013	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to establish and process payments for severance pay either in regular pay period intervals and amounts equal to that paid immediately before separation or as a lump-sum payment.	Source: DoDFMRVol8,Ch3,Su b0308; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_005
Payroll Processing and Distribution	07.06.014	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to establish and process payroll payments by the following methods: electronic funds transfer (EFT), checks and cash. EFT is the primary method of payroll payments. Checks and cash payments can be used only if an employee has a properly approved waiver for EFT payments.	Source: DoDFMRVol8,Ch1,Su b0103; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_006

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Payroll Processing and Distribution	07.06.016	C - Authoritative Source/Reference Updated	The payroll system must be able to generate payment of unpaid employee compensation to beneficiaries.	Source: DoDFMRVol8,Ch1,Su b0105; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_007
Payroll Processing and Distribution	07.06.022	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to generate electronic and paper copies of employee Leave and Earning Statement (LES). The LES shall show gross pay, deductions, net pay, and employer contributions for the current pay period and cumulative totals for the current year. The LES shall reflect the accrued and used leave balances for the pay period and year-to-date values.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_008
Payroll Processing and Distribution	07.06.024	D - Duplicate Requirement Deleted	DELETED: The payroll system must maintain data that is reconciled to pass to the Core Financial System and cost accounting modules to update Fund Balances with Treasury and other asset, expense, and liability accounts, appropriation accounts, and relevant cost centers for payroll, including employer contributions.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_009
Payroll Processing and Distribution	07.06.025	D - Duplicate Requirement Deleted	DELETED: The human resources and payroll systems must make information available to other functions to generate internal and external payroll reports not created directly in the Pay Processing function.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_010

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Payroll Processing and Distribution	07.06.026	D - Duplicate Requirement Deleted	DELETED: The payroll system must maintain each pay record by the pay period in which it was calculated and by the pay period to which it applies (the effective pay period).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_011
Payroll Processing and Distribution	07.06.028		The payroll system must provide the capability to generate reports and vouchers necessary to recognize payroll expenses, establish related receivables, and authorize disbursement of all related payments. It must also produce supporting detail registers or subsidiary ledgers.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	FFMIA Financial Management Goal_1.2	Provide timely and reliable Federal financial management information of appropriate form and content to agency program managers for managing current Government programs and activities.	Payroll_Processing_And_Distribution_012
Payroll Processing and Distribution	07.06.029	D - Authoritative Source/Reference Deleted	DELETED: The human resources and payroll systems must produce managerial reports to facilitate monitoring of human resources costs, leave authorizations, and personnel actions by human resources/payroll staff members and by operational supervisors or managers.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_013
Payroll Processing and Distribution	07.06.031	D - Duplicate Requirement Deleted	DELETED: The payroll system must provide for tax deduction reporting and reconciliation and correction processing. These functions should be available for each taxing authority.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_014
Payroll Processing and Distribution	07.06.032	D - Authoritative Source/Reference Deleted	DELETED: The human resources and payroll systems must derive summary totals for earnings, deductions, contributions, and paid hours for internal control purposes and to facilitate reconciliation.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_016

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Payroll Processing and Distribution	07.06.035		The payroll system must accommodate information requirements for accounting transactions for accruals of pay and benefits during the year. This process is to provide for accruing and reversing accounting information relative to pay and benefits on other than a monthly basis.	Source: DoDFMRVol4,Ch10,Sub1002; Source Date: 11/1/2011Source: SFFAS4,90; Source Date: 7/1/1995	1.2.1.2_Determining Costs_P	Determine intragovernmental entity costs in addition to other costs (for example, direct, indirect, and depreciation) by cost object and responsibility segment consistent with the FASAB Handbook.	Payroll_Processing_And_Distribution_042
Payroll Processing and Distribution	07.06.036	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to process correcting accounting transactions for an employee for one or more past pay periods. The correction should also generate adjusting accounting transactions to reverse the improper charges and record the correct ones.	Source: DoDFMRVol8,Ch8,Sub0813; Source Date: 9/1/2012	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_018
Payroll Processing and Distribution	07.06.037	D - Duplicate Requirement Deleted	DELETED: The human resources and payroll systems must notify agency human resources and payroll office staff of incorrect or missing data.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_020
Payroll Processing and Distribution	07.06.040	D - Duplicate Requirement Deleted	DELETED: The human resources and payroll systems must provide a report for health benefit deductions not taken (e.g., for an employee on leave without pay).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_021

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Payroll Processing and Distribution	07.06.041	C - Authoritative Source/Reference Updated	The payroll system must provide a report of employee debt, caused by prior-period adjustments or current-period computation, to be used in administrative collection.	Source: DoDFMRVol8,Ch2,Su b0206; Source Date: 6/1/2013 Source: DoDFMRVol8,Ch8,Su b0802; Source Date: 9/1/2012	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Payroll_Processing_And_Distribution_022
Payroll Processing and Distribution	07.06.042	D - Moved to Related Chapter	This requirement was moved to 07.08.015.	Source: ; Source Date:			
Payroll Processing and Distribution	07.06.046	D - Authoritative Source/Reference Deleted	DELETED: The human resources and payroll systems must generate reports at specific time intervals or upon request, including reports that span fiscal year, calendar years, or other time periods.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_024
Payroll Processing and Distribution	07.06.047	D - Duplicate Requirement Deleted	DELETED: The payroll systems user outputs produced must include all vouchers and reports necessary to recognize payroll expenses and authorize related disbursements.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_025
Payroll Processing and Distribution	07.06.051	D - Authoritative Source/Reference Deleted	DELETED: The payroll system must provide system flexibility in accepting data from multiple media that recognizes the unique data input requirements of interface systems.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_026

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Payroll Processing and Distribution	07.06.052	C - Authoritative Source/Reference Updated	The payroll system must subject all transactions from interfacing systems to the standard payroll system edits, validations, and error-correction procedures.	Source: OMBCIRA-123,Att,II; Source Date: 12/1/2004	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_027
Payroll Processing and Distribution	07.06.054	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to receive and process applicable transactions coming in from other systems.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_028
Payroll Processing and Distribution	07.06.057	D - Duplicate Requirement Deleted	DELETED: The human resources and payroll systems must provide system capability to allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external processing (e.g., retirement processing, general ledger posting, budget formulation, budget reconciliation, and budget execution).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_029
Payroll Processing and Distribution	07.06.061	C - Authoritative Source/Reference Updated	The payroll system must have a capability to capture the overtime rate in effect when compensatory time is earned by an employee for future pay out.	Source: DoDFMRVol8,Ch1,Su b0105; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_030
Payroll Processing and Distribution	07.06.062	C - Authoritative Source/Reference Updated	The payroll system shall have the capability to process transactions supporting the Unemployment Compensation for Federal Employees (UCFE).	Source: DoDFMRVol8,Ch6,Su b0601; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_031

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Payroll Processing and Distribution	07.06.063	C - Authoritative Source/Reference Updated	The payroll system must maintain data to support preparation of notifications of employee indebtedness, e.g. health benefits.	Source: DoDFMRVol8,Ch8,Su b0806; Source Date: 9/1/2012 Source: DoDFMRVol8,Ch8,Su b0804; Source Date: 9/1/2012	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_032
Payroll Processing and Distribution	07.06.066	D - Duplicate Requirement Deleted	DELETED: To support reporting, reconciliation, and records retention, the system should maintain an employment history of the employee with the information comparable to that in the employee's Official Personnel Folder (OPF).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_033
Payroll Processing and Distribution	07.06.067	D - Duplicate Requirement Deleted	DELETED: To support reporting, reconciliation, and records retention, the payroll system shall maintain a pay history showing gross pay by type, deductions by type, and net pay for each pay period.	Source: ; Source Date:	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_034

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Payroll Processing and Distribution	07.06.068	C - Verbiage Updated per Authoritative Source	The payroll system must maintain for each employee history of pay records. The pay records must be supported by time and attendance and leave records. The pay record must contain all transaction information related to payments and deductions with an audit trail to the authorizing source document. The individual pay record must contain information on rates of pay pertaining to: 1. All earnings separately identified by type (e.g., overtime, night differential, danger pay); 2. All deductions separately identified by type (e.g., charity, union, Federal Employees Health Benefits (FEHB), Federal Employees Group Life Insurance (FEGLI)); 3. Subject-to amounts for computation of applicable deductions (e.g., subject-to Thrift Savings Plan (TSP)); 4. Subject-to Old-Age, Survivors, and Disability Insurance and retirement; 5. All government contribution amounts separately identified by type (e.g., FEHB, basic FEGLI, TSP matching); and 6. Gross and net pay amounts.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Payroll_Processing_And_Distribution_03 5
Payroll Processing and Distribution	07.06.070	D - Authoritative Source/Reference Deleted	DELETED: To support reporting, reconciliation, and records retention, the system must provide the capability to generate routine human resources and payroll reports that are prescribed by the functional users.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_03 7

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Payroll Processing and Distribution	07.06.073	D - Duplicate Requirement Deleted	DELETED: To support reporting, reconciliation, and records retention, the payroll system must provide disbursement voucher data for verification and certification of the payroll process.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_038
Payroll Processing and Distribution	07.06.074	D - Authoritative Source/Reference Deleted	DELETED: To support reconciliation functions, the human resources and payroll systems must compile employee data related to health insurance enrollment for validations purposes.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_039
Payroll Processing and Distribution	07.06.078	C - Authoritative Source/Reference Updated	The system must provide the capability to maintain pay record history data from the current pay period, plus 26 previous pay periods for stateside employees and current plus 64 pay periods for teachers and employees overseas. The pay record history is used for research and retroactive processing. Year-to-date information must be maintained for the current and prior pay years. Disposition of pay records must be in accordance with the National Archives and Records Administration (NARA), General Records Schedule 2.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Payroll_Processing_And_Distribution_040
Payroll Processing and Distribution	07.06.079	C - Authoritative Source/Reference Updated	The payroll system must provide the capability to reconcile payroll data with personnel / human resources system to ensure accuracy, completeness, and data integrity.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_041
Payroll Processing and Distribution	07.06.080	D - Moved to Related Chapter	This requirement was moved to 07.08.016.	Source: ; Source Date:			

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Payroll Processing and Distribution	07.06.081		The Civilian Payroll System must provide capability to query current, historical, and/or archived data.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_048
Payroll Processing and Distribution	07.06.082	D - Duplicate Requirement Deleted	DELETED: Supporting controls that ensure the timely, correct, complete, accurate, and properly authorized processing of payroll documents the system shall maintain a record of all changes made after records have been approved or certified.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_012

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Payroll Processing and Distribution	07.06.083	C - Verbiage Updated per Authoritative Source	<p>The payroll system must have controls allowing the timely, correct, complete, accurate, and properly authorized processing of payroll documents' corrections. An authorized official must approve through electronic signature corrections and other adjustments to data in official records, as follows: a. Records of all changes made after records have been approved or certified must be generated and maintained; b. Manual corrections to transactions or documents made after the documents have been approved or certified must be made in a way that does not obliterate the original entries. Corrections must be approved by a designated authorizing official; and c. Automated system changes to data must be made in such a way that an audit trail is maintained to show or provide reference to documents which show the original and new data and the authorization for the change. Such changes may be made only based on properly approved documents authorizing the changes.</p>	<p>Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013</p>	<p>FFMIA Financial Management Goal_2.3</p>	<p>Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.</p>	<p>Payroll_Processing_And_Distribution_046</p>

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Processing and Distribution	07.06.084		The payroll system must provide audit trails for the detection and systematic correction of errors by enabling the system to trace or replicate transactions (including system-generated transactions) from the source to the resulting record or report, or from the record or report back to the source.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Payroll_Processing_And_Distribution_047
Payroll Processing and Distribution	07.06.085	D - Duplicate Requirement Deleted	DELETED: The Civilian Payroll System must store audit trail data in the standard human resources/payroll data files.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_045
Payroll Processing and Distribution	07.06.086		The payroll system shall provide timely and accurate payments to all those entitled to be paid, in compliance with appropriate statutes and regulations, with consideration being given to all authorized deductions from gross pay.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	2.2.2.4_Making Payments_DO	Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM.	Human-Resources_Payroll_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Processing and Distribution	07.06.087		The payroll system shall provide proper control, retention, and disposition of all payroll-related documents. All source documents that substantiate the employee's entitlement to compensation, leave, benefits, and authorize or support deductions, whether maintained in hardcopy or electronic format, shall be safeguarded from improper, unauthorized access or use. Disposition of payroll-related documents shall be in accordance with the NARA General Records Schedule 2.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013 Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Human-Resources_Payroll_05
Payroll Processing and Distribution	07.06.088		The payroll system must have interfaces with general ledger, cost accounting, and personnel systems. The interfaces shall provide the capability to transfer and reconcile all necessary data elements between systems, and they should allow to identify discrepancies.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_07

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Processing and Distribution	07.06.089	D - Authoritative Source/Reference Deleted	DELETED: The payroll system must contain ad hoc reporting, and should also include data browsing tools with rapid-response, graphically-oriented, and user-friendly access to the system database.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_044
Payroll Processing and Distribution	07.06.090	D - Moved to Related Chapter	This requirement was moved to 07.04.037.	Source: ; Source Date:			
Payroll Processing and Distribution	07.06.091		The payroll system shall provide audit trails to permit the tracing of transactions through the system.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Human-Resources_Payroll_008

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Processing and Distribution	07.06.092		The payroll system shall be integrated or interfaced with, and fully support, the accounting systems. The payroll system shall consist of detailed accounts and records that are kept as a subsidiary to, or support for, controlling or summary accounts in the general ledger of the accounting systems. The payroll system shall produce required obligation and accrual data needed by accounting systems.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	1.2.1.3_Determining Costs_DO	Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM.	Payroll_Processing_And_Distribution_050
Payroll Processing and Distribution	07.06.093		The payroll system shall provide a capability to support a computation and processing of payments for permanent, temporary, full-time, part-time, irregular, and special category employees.	Source: DoDFMRVol8,Ch1,Su b0101; Source Date: 5/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_051
Payroll Processing and Distribution	07.06.094	A - New Based on Review of an Existing Authoritative source	The system shall provide the capability to establish and process for an employee an advanced pay in accordance with applicable laws, policies and regulations.	Source: DoDFMRVol8,Ch3,Su b0309; Source Date: 4/1/2013	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_053

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Processing and Distribution	07.06.095	A - New Based on Review of an Existing Authoritative source	The payroll system must provide the capability to establish and maintain appropriate controls over payroll processing functions in accordance with DoD FMR Vol 8, para 010406. The controls must: A. To ensure the timely, correct, complete, accurate, and properly authorized processing of payroll documents B. To ensure that computerized payroll operations process transactions and produce reports accurately.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_054
Payroll Processing and Distribution	07.06.096	A - New Based on Review of an Existing Authoritative source	The payroll system must have computerized edits for data entered at the time of entry. Upon detection of inappropriate data the system shall notify an authorized user, so he/she could take appropriate actions. A record of such data, its originator, and its disposition must be generated and maintained.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_056
Payroll Processing and Distribution	07.06.097	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide an authorized user the capability to certify the accuracy of payroll payments. In support of this capability the system shall generate the DD Form 592 (Payroll for Personal Services-Certification and Summary).	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Payroll_Processing_And_Distribution_057

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Payroll Processing and Distribution	07.06.098	A - New Based on Review of an Existing Authoritative source	The payroll system must have controls allowing to separate the following duties of a payroll office and system development personnel: a. Certification of payments; b. Payroll computation; c. Recording of payroll account data; d. Distribution of pay; e. Review of payroll transactions; f. Automated system development; g. System testing; h. System implementation; and i. System maintenance.	Source: DoDFMRVol8,Ch1,Su b0104; Source Date: 5/1/2013Source: NISTSP800-53,AppF; Source Date: 5/1/2010	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Payroll_Processing_And_Distribution_055
Payroll Processing and Distribution	07.06.099	A - Moved from Related Chapter	The human resources and payroll systems shall reconcile human resource data to provide assurance that all employees on the payroll are bona fide and that all earnings, entitlements, and benefits are being computed as authorized and recognized in the human resources system.	Source: DoDFMRVol8,Ch3,Su b0301; Source Date: 4/1/2013	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	HR_Data_Collection_Maintenance_And_Personnel_Processing_047

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.001		Any approved unique payroll system shall be integrated or interfaced with other applicable systems, such as the DCPS, general ledger or installation-level general accounting system.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	1.2.1.3_Determining Costs_DO	Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM.	Human-Resources_Payroll_024
Reporting	07.08.002		The payroll system must be integrated or interfaced with the personnel systems to obtain current information on which to process pay entitlements, leave, and allowances.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Human-Resources_Payroll_009

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.003		The payroll system must be integrated or interfaced with the cost accounting system to distribute and charge payroll labor cost data to appropriate cost centers, appropriations, jobs, projects, programs, and departments; to help in properly evaluating operations and management; and to support budget formulation and execution.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013 Source: DoDFMRVol8,Ch2,Su b0208; Source Date: 6/1/2013	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Human-Resources_Payroll_010
Reporting	07.08.004		The payroll system must be integrated or interfaced with other financial management systems to meet reporting and management objectives.	Source: DoDFMRVol8,Ch1,Su b0102; Source Date: 5/1/2013	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_029
Reporting	07.08.005	D - Authoritative Source/Reference Deleted	DELETED: The human resources and payroll systems must provide system capability to customize data input, processing rules, and edit criteria. Provide flexibility in defining internal operational procedures and in supporting agency requirements.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Payroll_Processing_And_Distribution_043

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.006	D - Duplicate Requirement Deleted	DELETED: DoD civilian payroll systems must prepare reports accurately and promptly and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Human-Resources_Payroll_023
Reporting	07.08.007		The payroll system shall have the capability to generate a leave liability report.	Source: DoDFMRVol8,Ch5,Su b0501; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.3	Minimize waste, loss, unauthorized use, or misappropriation of Federal funds, property and other assets within resources available.	Leave_Processing_027
Reporting	07.08.008	D - Authoritative Source/Reference Deleted	DELETED: The system shall have the capability to provide electronic output on distributed work units from the labor distribution process for use in other systems.	Source: JFMIPSR-99-5,pg25; Source Date: 4/1/1999	Requirement Not Covered by TFM Guidance		HR_Data_Collection_Maintenance_And_Personnel_Processing_051
Reporting	07.08.009	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide the capability to generate the following 'As-Required' reports: A. Income and Employment Tax Reports. B. State Income Tax Reports. C. Report on Transfer of Employee. D. Request for Wage and Separation Information. E. SF 2806 and SF 3100A. F. IRS Form W-2c (Corrected Wage and Tax Statement) and IRS Form W-3 (Transmittal of Wage and Tax Statements).	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_031

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.010	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Biweekly reports/vouchers: A) Leave and Earning Statement (LES). B) SF 2812A (Report of Withholdings and Contributions for Health Benefits by Enrollment Code). C) Report or a data feed to the Retirement Insurance Transfer System (RITS) on civilian retirement and insurance contributions. D) Form TSP-2 (Certification of Transfer of Funds and Journal Voucher). E) DD Form 592 (Payroll for Personal Services-Certification and Summary). F) Civilian Employment Expense Reports. G) Reports of Salary Offsets for Non-DoD Federal Agencies. H) Reporting Union Dues to Labor Organizations or Associations of Management Officials or Supervisors. I) Combined Federal Campaign (CFC) Report.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_032

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.011	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Monthly reports: A) Manpower and Funding Report. B) Full-Time Equivalent or Work-Year Reporting.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_033
Reporting	07.08.012	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Quarterly reports: A) Continuation of Pay (COP) for Disabling, Job-Related Traumatic Injuries Sustained by Federal Employees. B) Total wages paid to civilian employees for specific calendar quarters. The report is prepared for Employment Statistics Program. C) IRS Form 941 (Employers Quarterly Federal Tax Return). D) Health Benefits Reconciliation Data File. E) Transportation Fringe Benefit Report. F) Civilian Direct Deposit (DD) Participation Report.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_034

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.013	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide the capability to generate on semiannual basis and allow an authorized user sign or certify electronically a report of the withholdings and contributions for retirement, Federal Employees Group Life Insurance (FEGLI) program, and Federal Employees Health Benefit(FEHB) program.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_035
Reporting	07.08.014	A - New Based on Review of an Existing Authoritative source	The payroll system shall provide the capability to generate and allow authorized users sign or certify electronically the following Annual reports: A) Report of Work Years and Personnel Cost. B) Report of Personnel and Payroll Outlays by Operating Locations, Report Control Symbol (RCS): DD-DA&M(A) 1600. C) Wage and Tax Statements.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Human-Resources_Payroll_036

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.015	A - Moved from Related Chapter	The payroll system shall provide the capability to generate an output matrix of reports that describes a report by its title, purpose, frequency, distribution level, and the media used to distribute,etc.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011Source: OMBCIRA-130,8; Source Date: 11/1/2000	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	Payroll_Processing_And_Distribution_023

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.016	A - Moved from Related Chapter	<p>The payroll system must support various legal and regulatory requirements by generating internal and external reports at regular intervals, on an as-needed basis or by producing reports to meet special requirements. The reports shall be: A. Prepared accurately and promptly, and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit. B. Based on, supported by, and periodically validated against appropriate detailed information in the payroll system. C. Sent in a timely manner to officials who authorized, or were responsible for, processed payroll transactions, and reviewed by those officials for completeness and accuracy. Producers of these reports are responsible for correcting errors due to inaccurate reading or entering of data. Discrepancies in reporting, transmitting, or depositing funds will be resolved promptly. D. Discussed periodically with users and modified or eliminated as appropriate to meet user needs. E. Retained and disposed of in accordance with General Records Schedule 2, with sensitive data as defined by Title 5, Code of Federal Regulations (C.F.R.), part 2504, and handled in accordance with the provisions of the Privacy Act.</p>	<p>Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011Source: OMB CIRA-130,8; Source Date: 11/1/2000</p>	<p>1.3.2.2_Making Federal Financial Information Accessible_P</p>	<p>Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.</p>	<p>Human-Resources_Payroll_022</p>

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.017	A - Moved from Related Chapter	The human resources and payroll systems must accommodate external reporting needs and have a capability to produce data required by Treasury; IRS; the Social Security Administration; the Department of Labor; Office of Personnel Management; Equal Employment Opportunity Commission; Federal Retirement Thrift Investment Board; Federal Reserve Banks; Office of Management and Budget; Department of Health and Human Services; and state, local, and other taxing authorities. Examples include Central Personnel Data File (CPDF) submissions, W-2 Reporting; Retirement Records, and reports on the use of various methods of payments.	Source: DoDFMRVol8,Ch9,Su b0902; Source Date: 8/1/2011Source: OMBCIRA-130,8; Source Date: 11/1/2000	1.3.2.2_Making Federal Financial Information Accessible_P	Provide Federal financial information of official record, in accordance with published rules and consistent with OMB Circular No. A-130, to persons properly and directly concerned, except financial information held confidential for good cause.	HR_Data_Collection_Maintenance_And_Personnel_Processing_048
Reporting	07.08.018	A - Moved from Related Chapter	The payroll system must provide the capability to capture and distribute labor costs to appropriate responsibility segments/cost centers and cost objects based on the classification code structure established in the cost accounting system.	Source: DoDFMRVol8,Ch2,Su b0208; Source Date: 6/1/2013Source: SFFAS4,117; Source Date: 7/1/1995	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Time_And_Attendance_Processing_003

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	07.08.019	A - Moved from Related Chapter	The payroll system must accumulate payroll labor costs information for use in budgeting and controlling costs; performance measurement; determining fees and prices for services; assessing programs; and management decision making.	Source: DoDFMRVol8,Ch2,Su b0208; Source Date: 6/1/2013	1.2.1.3_Determining Costs_DO	Provide cost management data required to post GL transactions consistent with USSGL attributes (for example, program indicator), transaction codes, transaction categories (for example, accruals/nonbudgetary transfers other than disbursements and collections), transaction subcategories (for example, accrual, depreciation, amortization, and depletion) as defined in the TFM.	Time_And_Attendance_Processing_013

ACRONYMS

AWOL	Absence Without Leave
CFC	Combined Federal Campaign
COP	Continuation of Pay
CPDF	Central Personnel Data File
DCPS	Defense Civilian Payroll System
DD	Direct Deposit
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
EFT	Electronic Funds Transfer
FEGLI	Federal Employee Group Life Insurance
FEHB	Federal Employee Health Benefits
FFMIA	Federal Financial Management Improvement Act
FICA	Federal Insurance Contribution Act
FLSA	Fair Labor Standards Act
FTE	Full Time Equivalent
IRS	Internal Revenue Service
KSA	Knowledge Skills and Abilities
LES	Leave and Earnings Statement
LWOP	Leave Without Pay
OMB	Office of Management and Budget
OPF	Official Personnel Folder
OPM	Office of Personnel Management
OWCP	Office of Workers Compensation Program
PCS	Permanent Change of Station
RITS	Retirement Insurance Transfer System
SDA	Source Data Automation
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger
SR	System Requirements
SSA	Social Security Administration
SSN	Social Security Number
T & A	Time and Attendance
TSP	Thrift Savings Plan

UCFE	Unemployment Compensation for Federal Employees
USSGL	United States Standard General Ledger
WGI	Within Grade Increase