Defense Finance and Accounting Service

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

August 2015

Strategy, Policy and Requirements ZP

SUBJECT: Description of Requirement Changes

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

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

VOLUME 8 - Funds Control and Budgetary Accounting		
Req Id	**Change Type**	**Reason for Change**
08.01.009	**D - Other**	**Correction of a previous error. Moved to 08.01.103**
08.01.022 08.01.026 08.01.028 08.01.030 08.01.035 08.01.036 08.01.039	**D - Authoritative Source/Reference Deleted**	
08.01.057	**D - Other**	**Correction of a previous error. Moved to 08.01.101**
08.01.058 08.01.060	**D - Authoritative Source/Reference Deleted**	
08.01.073	**D - Other**	**Correction of a previous error. Moved to 08.01.102**
08.01.074 08.01.075 08.01.079 08.01.089	**D - Authoritative Source/Reference Deleted**	
08.01.101	**A - Other**	**Added due to correction needed. Moved from 08.01.057**
8.01.102	**A - Other**	**Added due to correction needed. Moved from 08.01.073**
08.01.103	**A - Other**	**Added due to correction needed. Moved from 08.01.009**
08.02.036	**D - Other**	**Correction of a previous error. Moved to 08.02.040**

VOLUME 8 - Funds Control and Budgetary Accounting		
Req Id	**Change Type**	**Reason for Change**
08.02.040	A - Other	Added due to correction needed. Moved from 08.02.036
08.03.007	D - Other	Correction of a previous error. Moved to 08.03.086
08.03.033 08.03.035 08.03.040 08.03.044 08.03.045 08.03.055 08.03.056 08.03.057 08.03.059 08.03.085	D - Authoritative Source/Reference Deleted	
08.03.086	A - Other	Added due to correction needed. Moved from 08.03.007
08.04.024 08.04.025 08.04.026 08.04.036 08.04.038	D - Authoritative Source/Reference Deleted	
08.04.074	D - Other	Correction of a previous error. Moved to 08.04.075
08.04.075	A - Other	Added due to correction needed. Moved from 08.04.074
08.05.011	D - Authoritative Source/Reference Deleted	
08.06.006	D - Other	Correction of a previous error. Moved to 08.06.019
08.06.019	A - Other	Added due to correction needed. Moved from 08.06.006
08.07.001	D - Duplicate Requirement Deleted	Duplicate of 08.07.009
08.07.002	D - Authoritative Source/Reference Deleted	
08.07.004	C - Verbiage Updated per Authoritative Source	
08.07.009	A - New Requirement	

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.

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FUNDS CONTROL AND BUDGETARY ACCOUNTING INTRODUCTION

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

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

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

4 Requirements for fund control systems are contained in OMB Circular A-136, "Financial Reporting Requirements," and, to a lesser degree, OMB Circular A-11, "Preparation, Submission, and Execution of the Budget." set government-wide policies for fund management to which a fund control system must conform. In addition, the Treasury Financial Management Service website at http://fms.treas.gov/ussgl/ provides comprehensive information and updates for financial reporting requirements.

5. Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. Financial reporting is a proprietary function, not a budgetary function, and the required information may be available as a product of the United States Standard General Ledger (USSGL) and its attributes. However, in keeping with this Manual's cross-referencing function, financial reporting requirements for both Funds Control and Budgetary Accounting are contained in this Volume. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.001		To support the Budget Authority process, the system must provide automated functionality to record funding based on related budget execution documents (e.g., appropriation warrants and apportionments).	Source: OMBCIRA-11,Pt2,Sec82; Source Date: 8/1/2015Source: DoDFMRVol2B,Ch12, Sub1202; Source Date: 5/1/2014Source: GAO7,Ch2; Source Date: 5/1/1993	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_001
Record Budget Authority/Fund Allocation	08.01.004		To support the Funds Distribution process, the system must provide automated functionality to prevent the distribution of funds in excess of the amount of funds available at the next highest distribution level.	Source: 31USC,SubttlII,Ch13, SubchIII,Sec1341; Source Date: 1/1/2012Source: DoDFMRVol1,Ch3,Sub0303; Source Date: 7/1/2015	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Record_Budget_Authority_And_Allocate_Funds_003
Record Budget Authority/Fund Allocation	08.01.008		To support the Budget Authority process, the system must provide automated functionality to record changes to budget authority including reductions; rescissions; amounts withheld or made unavailable; supplementals, transfers; reprogramming; legal limitations and changes to continuing resolutions.	Source: OMBCIRA-11,Pt2,Sec84; Source Date: 8/1/2015Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009Source: DoDFMRVol6A,Ch4, Sub0405; Source Date: 5/1/2011	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_004

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.009	D - Other	DELETED: To support the Budget Authority process, the system must provide automated functionality to record budgetary authority including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Record Budget Authority/Fund Allocation	08.01.010		To support the Budget Authority process, the system must provide automated functionality to record the expiration and cancellation of budget authority in accordance with OMB Circular A-11.	Source: OMBCIRA-11; Source Date: 8/1/2015Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_006
Record Budget Authority/Fund Allocation	08.01.011		To support the Budget Planning process, the system must provide automated functionality to capture financial operating plans for any funded organization level or other accounting classification.	Source: OMBCIRA-11,Pt7,AppH; Source Date: 8/1/2015Source: DoDFMRVol12,Ch1,Sub0101; Source Date: 6/1/2009Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_007

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.012		To support the Funds Distribution process, the system must provide automated functionality to record the modification of funding distributions at multiple organizational levels or elements of the accounting classification structure.	Source: OMBCIRA-11,Pt4,Sec120; Source Date: 8/1/2015Source: OMBCIRA-11,Pt7,AppH; Source Date: 8/1/2015Source: DoDFMRVol3,Ch2,Sub0205; Source Date: 5/1/2015	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Record_Budget_Authority_And_Allocate_Funds_008
Record Budget Authority/Fund Allocation	08.01.016		The system must ensure apportionments divide amounts available for obligation by specific time periods (usually quarterly), activities, projects, objects, or by combinations of these categories.	Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_010
Record Budget Authority/Fund Allocation	08.01.019		The Funds Distribution process, the system must provide automated functionality to generate allotment and sub-allotment information with sufficient detail to support funds control.	Source: ICPS,Att1; Source Date: 5/1/2014Source: DoDFMRVol14,Ch1,Sub0102; Source Date: 5/1/2015Source: DoDFMRVol3,Ch2,Sub0201; Source Date: 5/1/2015	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Record_Budget_Authority_And_Allocate_Funds_012

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.020		To support the Budget Planning process, the system must provide automated functionality to capture financial operating and spending plans by month, quarter and year.	Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 5/1/2014Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_013
Record Budget Authority/Fund Allocation	08.01.021		To support the Budget Authority process, the system must provide automated functionality to record multiple, successive continuing resolutions.	Source: OMBCIRA-11; Source Date: 8/1/2015Source: DoDFMRVol3,Ch2,Sub0205; Source Date: 5/1/2015Source: OMBCIRA-11,Pt4,Sec120; Source Date: 8/1/2015Source: OMBCIRA-11,Pt4,Sec123; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_014
Record Budget Authority/Fund Allocation	08.01.022	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Distribution process, the system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for all or selected TAFS at the end of a fiscal period or on demand as in rescissions.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_015

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.023		To support the Funds Distribution process, the system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for selected organizations at the end of a specific fiscal period or on demand as in rescissions.	Source: OMBCIRA-11,Pt4,Sec120; Source Date: 8/1/2015	2.1.1.1_Recording Budget Authority_DI	Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11.	Record_Budget_Authority_And_Allocate_Funds_016
Record Budget Authority/Fund Allocation	08.01.024		To support the Budget Authority process, the system must provide automated functionality to record apportioned funds in accordance with the latest OMB approved SF 132 Apportionment and Reapportionment Schedule.	Source: OMBCIRA-11,Pt4,Sec150; Source Date: 8/1/2015Source: OMBCIRA-11,Pt5,Sec185; Source Date: 8/1/2015Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009	2.1.1.1_Recording Budget Authority_DI	Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11.	Record_Budget_Authority_And_Allocate_Funds_017
Record Budget Authority/Fund Allocation	08.01.025		The system must provide automated functionality to capture requests for reprogramming of funds or additional funds outside the formal budget process.	Source: ICPS,Att1; Source Date: 5/1/2014	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Record_Budget_Authority_And_Allocate_Funds_018

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.026	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to compare multiple versions of plans to support funds control.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_019
Record Budget Authority/Fund Allocation	08.01.027		The system must provide automated functionality to capture submitted, reviewed and approved status information on re-programming requests.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_020
Record Budget Authority/Fund Allocation	08.01.028	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to record budget authority changes based upon approval of reprogramming requests.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_021
Record Budget Authority/Fund Allocation	08.01.029		To support the Budget Planning process, the system must provide automated functionality to capture spending plans for any funded organization level or other accounting classification.	Source: ICPS,Att1; Source Date: 5/1/2014	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_022
Record Budget Authority/Fund Allocation	08.01.030	D - Authoritative Source/Reference Deleted	DELETED: To support the Budget Authority process, the system must provide automated functionality to capture fund specific information (e.g., public law, program, authority type, apportionment category, etc.) on budget execution documents.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_023

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.031		To support the Budget Authority process, the system must provide automated functionality to capture multiple internal fund codes based on a single apportionment schedule, ensuring that unique fund characteristics (e.g. authority type, apportionment category) are available for funds control purposes.	Source: OMBCIRA-11,Pt4,Sec120; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_024
Record Budget Authority/Fund Allocation	08.01.032		To support the Budget Authority process, the system must provide automated functionality to capture the start and end dates, amount, and public law number of a continuing resolution.	Source: OMBCIRA-11,Pt4,Sec123; Source Date: 8/1/2015Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_025
Record Budget Authority/Fund Allocation	08.01.033		To support the Budget Authority process, the system must provide automated functionality to record amendments to the amount and/or effective dates of an existing Continuing Resolution.	Source: OMBCIRA-11,Pt4,Sec123; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_026

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.034		To support the Budget Authority process, the system must provide automated functionality to process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.	Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_027
Record Budget Authority/Fund Allocation	08.01.035	D - Authoritative Source/Reference Deleted	DELETED: To support the Budget Authority process, the system must provide automated functionality to prevent the use of funds against reimbursable agreements with the public and other non-federal entities without an advance.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_028
Record Budget Authority/Fund Allocation	08.01.036	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to distribute system-generated allotment and sub-allotment information electronically to subordinate organizations in relations to funds control and budgetary accounting.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_029
Record Budget Authority/Fund Allocation	08.01.039	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Distribution process, the system must provide automated functionality to capture legal (statutory) and administrative (agency imposed) limitations on the use of funds.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_032

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.057	D - Other	DELETED: The system must maintain perpetual balances of unobligated amounts and unliquidated amounts, for each closed appropriation.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Record Budget Authority/Fund Allocation	08.01.058	D - Authoritative Source/Reference Deleted	DELETED: To support the Document and Transaction Control process, the system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following: • Rejection • Warning (override authority needed to post transaction) • Information only (no override needed).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Budget_Authority_And_Allocate_Funds_050
Record Budget Authority/Fund Allocation	08.01.060	D - Authoritative Source/Reference Deleted	DELETED: To support the Document Referencing and Modification process, the system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Maintain_Fund_Availability_016

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.068		To support the Funds Distribution process, the system must provide automated functionality to record documentation if enacted legislation other than an appropriation act provides budget authority in the form of an appropriation. Agencies must submit a letter to Treasury requesting the appropriation and including the following: • Amount of the request • Legal authority - Treasury requires a statute or U.S. Code citation but will accept a Public Law citation until a statute is available • Treasury Account Symbol (TAS).	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	2.2.2.6_Making Payments_DO	Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM.	Record_Budget_Authority_And_Allocate_Funds_051

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.069		To support the Funds Distribution process, the system must provide automated functionality to request a negative warrant be prepared to reduce the original amount appropriated if an appropriation warrant provided budget authority that is subsequently rescinded through an across-the-board cut or specific rescission action.	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Budget_Authority_And_Allocate_Funds_052
Record Budget Authority/Fund Allocation	08.01.070		To support the Funds Distribution process, the system must provide automated functionality to request a negative warrant in order to reduce the original amount appropriated to the expenditure account and return the amount to that unavailable receipt account, in cases where a temporary rescission involves unavailable receipt accounts.	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	2.1.1.2_Recording Budget Authority_P	Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11.	Record_Budget_Authority_And_Allocate_Funds_053

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.071		To support the Funds Distribution process, the system must provide automated functionality to request a warrant from the Treasury for the annualized level of an amount appropriated by a continuing resolution for agencies under a long-term continuing resolution. When submitting a letter of request, include the following: • The legislative authority for the request (Public Law number) • Account symbols for the current FY and the amount requested for each account • Amounts appropriated for the account in the prior FY • Amounts of formal budget requests for the current FY (as transmitted in the President's Budget and subsequent amendments) • The continuing resolution number, status of the pending legislation, and amounts allowed by the related appropriation bills • Amounts of unobligated balances carried over into the previous and/or current FY • An approved apportionment (SF 132: Apportionment and Reapportionment Schedule) from OMB, if applicable • A contact person for additional information The appropriate official's signature (the official authorized to request an appropriation under the continuing resolution).	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	2.2.1.2_Establishing Payables_DI	Capture Federal Government unique payment information (for example, appropriation and fund) to support payment reports consistent with the TFM.	Record_Budget_Authority_And_Allocate_Funds_055

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.072		To support the Funds Distribution process, the system must provide automated functionality to record the Treasury's issuance of surplus warrants used to process withdrawals or cancellations for the following: • Special and trust fund expenditure accounts funded by special and trust fund receipt accounts that are designated as unavailable for obligation • Miscellaneous trust funds • Closing no-year (X) accounts with definite and/or indefinite authority • Certain General Fund with specific legal authority	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Record_Budget_Authority_And_Allocate_Funds_056
Record Budget Authority/Fund Allocation	08.01.073	D - Other	DELETED: The system must maintain the amounts disbursed to grantees during each year and the amounts of expenses reported by the grantee. Other data such as grant award amounts and remittances should be included in the information database.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Record Budget Authority/Fund Allocation	08.01.074	D - Authoritative Source/Reference Deleted	DELETED: The system must be able to provide a complete accounting for both the applicable central fund balances and any related deposit fund balance.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Seized_Asset_Disposition_Activities_006
Record Budget Authority/Fund Allocation	08.01.075	D - Authoritative Source/Reference Deleted	DELETED: The system shall provide the capability to produce a Report on Total Reimbursement which identifies supplemental budget execution data, with respect to reimbursements, in terms of their sources and the FY programs being executed.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Financial_Reporting_Budgetary_and_Fund_Status_Reporting_004

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.076		The system must enable the DoD Component to identify quickly the basic categories of funds involved, along with the related obligation and expenditure rates, and provide for ensuring fund availability prior to awarding financial assistance and obligating funds.	Source: DoDFMRVol12,Ch5,Sub0504; Source Date: 5/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Controls_Budgetary_Accounting_Fund_Analysis_001
Record Budget Authority/Fund Allocation	08.01.077		To support the grant and obligation process, the system must be able to capture data elements such as: • Grant Number • Grantee or Recipient Name • Grantee Identifier • Grant Purpose • Dollar Amount • Accounting Classification Data • Tax Payer Identification • CFDA Number.	Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Funds_Control_Budgetary_Accounting_Grants_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.078		To support the Funds Control/Funds Availability Editing activity, the system must have the ability to perform edit checks on payment request for missing data elements, clerical errors, and internal logic and perform non-routine edit checks installed by the Federal awarding agency such as: • Verification whether the grantee is delinquent in submitting financial reports • Verification of funds availability • Controls to prevent processing a duplicate payment.	Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_002
Record Budget Authority/Fund Allocation	08.01.079	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Control/Funds Availability grant and cost accrual process, the system must be able to flag a grantee's account if the grantee is subject to sanctions requiring the withholding of payments.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Funds_Control_Budgetary_Accounting_Grants_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.080		The system must be able to support the disbursement of funds to the grantee's financial institution in addition to posting the transaction to the Standard General Ledger.	Source: DoDFMRVol4,Ch12,Sub1203; Source Date: 11/1/2011	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_004

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.081		The system must be capable of recording the receipt of payment requests from grantees.	Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_005

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.082		The system must support optional data elements in payment request such as: • Grantee Name and Identifier • Amounts Requested • Grantee Official Authorized to Submit Request • Authorized Grantee's Information • Amount of Funds Authorized • Amount Approved • Amount Disallowed • Program Funding Codes • Appropriation Code(s).	Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_006

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.083		To support the Funds Control/Payment process, the system must have the ability to support the review of payment requests.	Source: TFMVol1,Pt4,Ch5000, Sec5035; Source Date: 6/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_007

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.084		To support the Funds Control/Accrual process, the system must either have a format structured to facilitate accrual accounting or provide an alternate process that will calculate an accrual estimate.	Source: DoDFMRVol10,Ch13, Sub1303; Source Date: 7/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.085		To support the Funds Control/Accrual process, the system must support the following process steps: • Initiate the Accrual Process • Update AP Program Accrual File • Run AP Program Accrual File • Review/Approve Program Results/Approve • Post the Grant Accrual Amount.	Source: DoDFMRVol10,Ch13, Sub1303; Source Date: 7/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_009

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.086		The system must be capable of preparing specific transactions relating to the expenditure of funds. These transactions must be posted to the Standard General Ledger.	Source: DoDFMRVol4,Ch12,Sub1203; Source Date: 11/1/2011	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_010

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.087		The system must support the initiation of the financial report process by providing the ability to: • Review electronic files of the grant and grantee • Select and review specific items (data) from these files • Compare the selected data to data previously stored in the financial report process (FRP).	Source: DoDFMRVol4,Ch2,Sub0207; Source Date: 12/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_011

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.088		The system must capture information to comply with reporting and referral requirements of the Debt Collection Improvement Act of 1996.	Source: DoDFMRVol4,Ch11,Sub1101; Source Date: 11/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Grants_012
Record Budget Authority/Fund Allocation	08.01.089	D - Authoritative Source/Reference Deleted	DELETED: The system must support interest earned on advances of Federal funds by state agencies, instrumentalities, and fiscal agents as governed by the Cash Management Improvement Act (CMIA) of 1996.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Funds_Control_Budgetary_Accounting_Grants_013
Record Budget Authority/Fund Allocation	08.01.090		All components of an agency's system must provide complete, accurate, and prompt payment of payment requests related to funds control and budgetary accounting.	Source: OMBCIRA-123; Source Date: 5/1/2008Source: DoDFMRVol4,Ch1,Sub0102; Source Date: 9/1/2008	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_035

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.092		All components of an agency's system must provide timely and efficient access to complete and accurate information, without extraneous material, to those internal and external to the agency who require the information related to funds control and budgetary accounting.	Source: DoDFMRVol14,Ch1,Sub0102; Source Date: 5/1/2015	1.3.2.1_Making Federal Financial Information Accessible_P	By implementing technical standards and requirements specified in the Code of Federal Regulations (CFR), provide access to Federal financial information to Federal employees and members of the public with disabilities comparable to that provided to Federal employees and members of the public who are not individuals with disabilities.	Record_Budget_Authority_And_Allocate_Funds_037
Record Budget Authority/Fund Allocation	08.01.093		All components of an agency's system must provide timely and proper sharing of common information between the acquisition and financial systems, and other systems (e.g., property management systems).	Source: 10USC,SubttlA,PtIV,Ch137,Sec2330; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_038

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.095		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., acquisition systems and property management systems), the system must provide for: - multiple levels of system access, transaction authorization, and approval authority; - single source data entry; - validation of funds availability prior to scheduling payment; - communication of the need for additional funds; - simultaneous posting of budgetary and proprietary accounts; - prepayment examinations from diverse locations; - controls to ensure transaction processing in proper chronological/numeric sequence; and - standard edits for shared data.	Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_040
Record Budget Authority/Fund Allocation	08.01.096		To facilitate the reconciliation of information that is common to the system and to one or more of the systems (e.g., acquisition systems and property management systems), the system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_041

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.097		To facilitate the reconciliation of information that is common to the system and to one or more of the systems (e.g., acquisition systems and property management systems), the system must provide transaction details to support account balances.	Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_042
Record Budget Authority/Fund Allocation	08.01.098		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., acquisition systems and property management systems), the system must provide the capability to relate data elements to each other through an integrated data query facility that supports ad hoc query access to financial information described in the document, and also provide data analysis reporting tools.	Source: DoDFMRVol4,Ch1,Sub0101; Source Date: 9/1/2008	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_043
Record Budget Authority/Fund Allocation	08.01.100		To support the Document Referencing and Modification process, the system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.	Source: NISTSP800-53,Ch2; Source Date: 4/1/2013Source: DoDFMRVol3,Ch15,Sub1502; Source Date: 6/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_058

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Budget Authority/Fund Allocation	08.01.101	A - Other	**The system must maintain perpetual balances of unobligated amounts and unliquidated amounts, for each closed appropriation for funds control and budgetary accounting.**	Source: DoDFMRVol3,Ch11,Sub1104; Source Date: 4/1/2015	2.1.1.1_Recording Budget Authority_DI	Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11.	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_009
Record Budget Authority/Fund Allocation	08.01.102	A - Other	**The system must maintain the amounts disbursed to grantees during each year and the amounts of expenses reported by the grantee. Other data such as grant award amounts and remittances should be included in the information database.**	Source: DoDFMRVol12,Ch5,Sub0501; Source Date: 5/1/2015	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Grant_Cost_Accruals_002
Record Budget Authority/Fund Allocation	08.01.103	A - Other	**To support the Budget Authority process, the system must provide automated functionality to record budgetary authority including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.**	Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_005

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain Fund Availability	08.02.001		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to validate funds availability prior to recording spending transactions.	Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Maintain_Fund_Availability_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain Fund Availability	08.02.003		To support the Funds Distribution process, the system must provide automated functionality to record up to eight levels of funds distribution including levels used for appropriation and apportionment of budget authority.	Source: DoDFMRVol3,Ch2,Sub0201; Source Date: 5/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Maintain_Fund_Availability_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Maintain Fund Availability	08.02.007		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to update balances used for funds controls to reflect changes in the status and amounts of commitments, obligations, expenditures and available balances.	Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Maintain_Fund_Availability_004
Maintain Fund Availability	08.02.009		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to derive funds availability based on the budget fiscal year of the originating document, i.e., whether funds cited are unexpired, expired, or cancelled. Record United States Standard General Ledger (USSGL) prescribed general ledger entries when de-obligation of expired funding occurs.	Source: DoDFMRVol3,Ch19,Sub1903; Source Date: 10/1/2008	1.3.1.1_Providing GL Information_DO	Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136.	Maintain_Fund_Availability_006

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Maintain Fund Availability	08.02.012		To support the Budget Authority process, the system must provide automated functionality to calculate available fund balances based on reimbursable agreement authority.	Source: DoDFMRVol14,Ch1,Sub0102; Source Date: 5/1/2015	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Maintain_Fund_Availability_008
Maintain Fund Availability	08.02.017		In the case of multiple-year appropriation accounts whose periods of availability for obligation overlap, the system shall apply reimbursable customer orders and their related transactions only to the most current accounts available during the period the orders were received.	Source: DoDFMRVol3,Ch15,Sub1502; Source Date: 6/1/2013	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Maintain_Fund_Availability_011
Maintain Fund Availability	08.02.018		In order to prevent overpayments and ensure that applicable limitations are not exceeded, the system must identify the unobligated balance and unpaid obligations of all expired appropriations at the time they expire.	Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 3/1/2015	2.1.2.2_Recording Budget Obligations and Outlays_P	Execute statutory limitation controls restricting obligations and expenditures to amounts authorized by law consistent with OMB Circular No. A-11.	Maintain_Fund_Availability_012

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Maintain Fund Availability	08.02.019		In order to prevent overpayments and ensure that applicable limitations are not exceeded, the system must identify the unobligated balance and unpaid obligations of all canceled appropriations at the time they are canceled.	Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 3/1/2015Source: DoDFMRVol2A,Ch1, Sub0102; Source Date: 10/1/2008	2.1.2.2_Recording Budget Obligations and Outlays_P	Execute statutory limitation controls restricting obligations and expenditures to amounts authorized by law consistent with OMB Circular No. A-11.	Maintain_Fund_Availability_013
Maintain Fund Availability	08.02.022		The system must provide automated functionality to notify the agency when funds availability is reduced based on the processing of agency-specified transaction types or sources (e.g., credit card payments and payroll).	Source: OMBCIRA-11,Pt4,Sec120; Source Date: 8/1/2015	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Maintain_Fund_Availability_014
Maintain Fund Availability	08.02.023		The system must provide automated functionality to reduce reimbursable authority and reimbursable agreement balances when customer orders are recorded, when referring to funds control and budgetary accounting.	Source: DoDFMRVol2A,Ch1, Sub0102; Source Date: 10/1/2008	2.1.1.3_Recording Budget Authority_DO	Provide budgetary authority and resource data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, funding) and transaction subcategories (for example, budgetary resources other than collections) as defined in the TFM.	Maintain_Fund_Availability_015

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Maintain Fund Availability	08.02.032		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds at each organizational level or other accounting classification to which budget authority is distributed. Reject, warn or inform the agency by spending document line when distributed authority is exceeded.	Source: OMBCIRA-130,8; Source Date: 11/1/2000	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_030
Maintain Fund Availability	08.02.033		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to process spending documents that affect the availability of funds, including commitments, obligations, advances, and expenditures.	Source: DoDFMRVol11B,Ch15,Sub1504; Source Date: 12/1/2010Source: OMBCIRA-130,8; Source Date: 11/1/2000	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_031
Maintain Fund Availability	08.02.034		All components of an agency's system must provide complete and accurate funds control.	Source: 48CFRVol1,Ch1,Pt42,Subpt42.3; Source Date: 8/1/2015Source: DoDFMRVol1,Ch3,Sub0301; Source Date: 7/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_033
Maintain Fund Availability	08.02.036	D - Other	DELETED: All Non Expenditure Transfer (NET) shall be processed through the Department of Treasury Government-Wide Accounting System Authority Transfer Module.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		

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Maintain Fund Availability	08.02.037		To support the obligation process, the system must access the following information where applicable and available: a) Foreign Military Sales (FMS) Case Identifier. b) FMS Country Code. These elements must be used when available for financial reporting, budgetary control, and funds control.	Source: DoDFMRVol15,Ch3,Sub0301; Source Date: 6/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_010
Maintain Fund Availability	08.02.038		The system must be capable of recording the transfer of cash from the applicable deposit fund to the applicable central fund account in relations to funds control and budgetary accounting.	Source: SFFAS7,APPC; Source Date: 5/1/1996	2.2.5.5_Managing Debt_DI	Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances.	Seized_Asset_Disposition_Activities_009
Maintain Fund Availability	08.02.039		To support the Funds Control/Funds Availability, the system must be able to record obligations of funds and maintain chronological order of commitments, obligations, and payments for multiple appropriations or other funding sources.	Source: DoDFMRVol14,Ch3,Sub0302; Source Date: 11/1/2010	2.1.1.3_Recording Budget Authority_DO	Provide budgetary authority and resource data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, funding) and transaction subcategories (for example, budgetary resources other than collections) as defined in the TFM.	Maintain_Fund_Availability_024
Maintain Fund Availability	08.02.040	A - Other	**All Non Expenditure Transfer (NET) must be processed through the Department of Treasury Government-Wide Accounting System Authority Transfer Module.**	Source: DoDFMRVol3,Ch3,Sub0304; Source Date: 2/1/2015	2.3.1.2_Reconciling Fund Balance With Treasury_P	Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM.	Funds_Control_and_Budgetary_Accounting_Reporting_006

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Record Commitments, Obligations and Expenditures	08.03.007	D - Other	DELETED: The system shall not record, as valid obligations, those contingent liabilities for price or quantity increases or other variables in the cases of: 1. Outstanding fixed-price contracts containing escalation, price re-determination, or incentive clauses, or 2. Contracts authorizing variations in quantities to be delivered, or 3. Contracts where allowable interest may become payable by the U.S. Government on contractor claims supported by written appeals pursuant to the 'Disputes clause contained in the contract. Amounts to cover these contingent liabilities should be carried as outstanding commitments pending determination of actual obligations.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Record Commitments, Obligations and Expenditures	08.03.018		To support the Funds Control/Obligations activity, the system must provide automated functionality to close obligation documents under the following circumstances: • By the system upon final payment for goods or services, or • By an authorized user. Upon the closing of an obligation, classify any de-obligation of excess funds by budgetary status (i.e., expired, unexpired, closed, available for obligation or unavailable).	Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013	2.1.1.2_Recording Budget Authority_P	Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11.	Record_Commitments_Obligations_And_Expenditures_006

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Record Commitments, Obligations and Expenditures	08.03.019		To support the Funds Control/Obligations activity, the system must provide automated functionality to process, track, and control records of call against blanket purchase agreements.	Source: ICPS,Att1; Source Date: 5/1/2014Source: 10USC,SubttlA,PtIV,Ch131,Sec2227; Source Date: 8/1/2015	2.3.2.2_Verifying Traceability_P	Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM.	Record_Commitments_Obligations_And_Expenditures_007
Record Commitments, Obligations and Expenditures	08.03.020		To support the Funds Control/Obligations activity, the system must provide automated functionality to process, track, and control delivery orders against contract limitations.	Source: ICPS,Att1; Source Date: 5/1/2014Source: 10USC,SubttlA,PtIV,Ch131,Sec2227; Source Date: 8/1/2015	2.3.2.2_Verifying Traceability_P	Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM.	Record_Commitments_Obligations_And_Expenditures_008
Record Commitments, Obligations and Expenditures	08.03.024		To support the Funds Control/Advances activity, the system must provide automated functionality to record advance payments made, such as travel advances, contract prepayments, and grant advances. When recording an advance payment, reference an obligating document and bring forward all accounting information. In cases where no obligating document is available, reduce funds availability and create a prepaid/advance obligation to support the advance payment made.	Source: ICPS,Att1; Source Date: 5/1/2014Source: DoDFMRVol4,Ch1,Sub0106; Source Date: 9/1/2008	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Record_Commitments_Obligations_And_Expenditures_010

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Record Commitments, Obligations and Expenditures	08.03.026		For appropriations that are available for obligation for a specific period (i.e., annual and multi-year appropriations), the system must be able to cancel obligated and unobligated balances on September 30th of the 5th fiscal year after an appropriation's period of availability for incurring new obligations expires.	Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_012
Record Commitments, Obligations and Expenditures	08.03.031		To support the Funds Control/Obligations activity, the system must provide automated functionality to capture a different vendor on an obligating document than the vendor captured on a referenced commitment.	Source: ICPS,Att1; Source Date: 5/1/2014Source: DoDFMRVol8,Ch8,Sub0807; Source Date: 9/1/2012	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_014

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Record Commitments, Obligations and Expenditures	08.03.033	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Control/Obligations activity, the system must provide automated functionality to capture the following additional data elements on obligating documents: Obligation type Prompt pay indicator and type, or payment terms (including discount terms) Fast Pay indicator Matching terms (2-way, 3-way, 4-way) Vendor ID number Vendor name (legal, Doing Business As (DBA) or division) Data Universal Numbering System (DUNS) + 4 number North American Industry Classification System (NAICS) code Standard Industrial Classification (SIC) code Approval date.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_016
Record Commitments, Obligations and Expenditures	08.03.035	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to validate period of availability and prevent the allotment and reuse of de-obligated balances for new obligations in expired funds.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_018
Record Commitments, Obligations and Expenditures	08.03.037		To support the Funds Control/Commitments activity, the system must provide automated functionality to capture a suggested vendor on commitment documents.	Source: ICPS,Att1; Source Date: 5/1/2014Source: DoDFMRVol10,Ch13, Sub1303; Source Date: 7/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_020

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Record Commitments, Obligations and Expenditures	08.03.038		To support the Funds Control/Obligations activity, the system must provide automated functionality to define the obligation types to be captured on obligation documents, based on budget object class (e.g., travel, payroll), agency source document (e.g., travel order, purchase order, grant) or other agency-specified criteria.	Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009Source: DoDFMRVol3,Ch8,Sub0803; Source Date: 9/1/2009Source: DoDFMRVol3,Ch8,Sub0813; Source Date: 9/1/2009	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_021
Record Commitments, Obligations and Expenditures	08.03.039		To support the Funds Control/Obligations activity, the system must provide automated functionality to validate that the vendor name on an obligation is the same as the vendor name on the vendor file, for registered Central Contractor Registration (CCR) vendors.	Source: DoDFMRVol3,Ch8,Sub0813; Source Date: 9/1/2009	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_022
Record Commitments, Obligations and Expenditures	08.03.040	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Control/Advances activity, the system must provide automated functionality to record expenditures incurred against advance payments made, reducing the advance balance and liquidating the referenced obligation.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_023

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Record Commitments, Obligations and Expenditures	08.03.044	D - Authoritative Source/Reference Deleted	DELETED: To support the funds certification process, the agency's system must access the following information: Fiscal Year, Appropriation/Treasury fund symbol, Organization code, Cost center, Object classification, Estimated amount, Project code, Program code, Purchase Requisition (PR) number, Transaction date, Action code (original/new/modification), Subject to funds availability indicator, Asset identifier code, Contractor code/name, Trading partner, and Trading partner code.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_027
Record Commitments, Obligations and Expenditures	08.03.045	D - Authoritative Source/Reference Deleted	DELETED: To support the funds certification process, the system must provide access to the following information: Intra-governmental business partner code (will become mandatory upon issuance of government wide implementing standard requirements), Interagency agreement number, Performance measure code, Description, Estimated amounts increased and/or decreased, Revenue source code, and Agency location code (ALC).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_028

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Record Commitments, Obligations and Expenditures	08.03.046		To support the funds certification process, the system must access the estimated quantity associated with establishing the obligation where applicable, such as for property or inventory purchases.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_029
Record Commitments, Obligations and Expenditures	08.03.047		To support the funds certification process, the system must enable electronic approvals, notification alerts, and point of entry automated requisition forms.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_030

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Record Commitments, Obligations and Expenditures	08.03.055	D - Authoritative Source/Reference Deleted	DELETED: To support the obligation process, the system must provide access to the following information: • FY • appropriation/Treasury fund symbol; • organization code; • cost center; • object classification; • project code; • program code; • obligation amount; • Purchase Requisition (PR) number; • funded through date (for those contracts that are incrementally funded) • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); • contractor name; • contractor Taxpayer Identification Number (TIN); • Data Universal Numbering System (DUNS) identification; • interagency agreement number; • trading partner; • award (transaction) date; • effective date; • action code; • product or service description; • amounts increased and/or amounts decreased; • subject to funds availability indicator; and • asset identifier code.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_039

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Record Commitments, Obligations and Expenditures	08.03.056	D - Authoritative Source/Reference Deleted	DELETED: To support the obligation process, the system must use account definitions consistent with the account definitions in the United States Standard General Ledger (USSGL). Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL. However, a pseudo code can be used instead of the exact USSGL account numbers, providing the account descriptions and posting rules are the same as those used in the USSGL for relevant transactions for funds control and budgetary accounting.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_040
Record Commitments, Obligations and Expenditures	08.03.057	D - Authoritative Source/Reference Deleted	DELETED: To support the obligation process, the system must provide the capability to create additional sub accounts to the general ledger for agency specific tracking and control. These sub accounts will summarize to the USSGL accounts for funds control and budgetary acocunting.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_041
Record Commitments, Obligations and Expenditures	08.03.058		To support the obligation process, the agency's system must access the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	Source: DoDFMRVol2B,Ch18, Sub1801; Source Date: 10/1/2008	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Record_Commitments_Obligations_And_Expenditures_042

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Record Commitments, Obligations and Expenditures	08.03.059	D - Authoritative Source/Reference Deleted	DELETED: To support the obligation process, the agency's system must provide transaction details to support account balances related to funds control and budgetary accounting.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_043
Record Commitments, Obligations and Expenditures	08.03.061		To support the obligation process, the agency's system must identify the method of acquisition, e.g., purchase or lease in relations to funds control and budgetary accounting.	Source: 48CFRVol1,Ch1,Pt7,Subpt7.4; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_045

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.062		To support the obligation process, the system must provide access to other information where applicable and available performance measure code; revenue source code; additional funding indicator, including increases and decreases; line item number, including access to contract line item data; and Agency Locator Code (ALC).	Source: OMBCIRA-136,SecII.2; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_032

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.065		To support the obligation process, the system must provide the ability to cross-reference contract numbers and related interagency agreements for funds control and budgetary accounting.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_035

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.066		To support the obligation process, the system must enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_036

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.067		To support the obligation process, the system must record appropriate periodic obligations against appropriated funding and contracts and appropriate contract-specified cost escalations to existing contract line numbers.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_037

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.068		For obligated and unobligated balances in appropriations that are available for an indefinite period, the system must be able to cancel obligated and unobligated balances in such appropriations when (1) no disbursements have been made from the indefinite appropriation for a period of 2 years and (2) the President, the Secretary of Defense, or the Secretary's designee determines the purposes for which the appropriation was made have been carried out, per 31 U.S.C. 1555.	Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 3/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_008
Record Commitments, Obligations and Expenditures	08.03.069		For expected refunds, the system must ensure the continued identity of budgetary accounts established to track the status of obligational authority, so that cumulative payments, even though paid from a current account, do not exceed the original appropriation of the closed account.	Source: DoDFMRVol3,Ch10,Sub100315; Source Date: 3/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Funds_Control_Budgetary_Accounting_Maintain_Fund_Availability_007

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.070		The system must prevent transactions where disbursements will exceed the unexpended balance of an account. The system must stop payments from the account immediately.	Source: DoDFMRVol3,Ch11,Sub1104; Source Date: 4/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_038

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.073		To support the disbursing process, the system must provide support documentation for each in-transit disbursement transaction that identifies the disbursing office and/or entitlement activity, cycle number, voucher number, appropriation/fiscal year, limitation or subhead, amount, accounting office code, obligation document number, and other information that identifies the obligation, as applicable.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 4/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Record_Commitments_Obligations_And_Expenditures_048
Record Commitments, Obligations and Expenditures	08.03.081		The system must support processing a decommitment request. The system must provide the capability for the user to transmit the request to the proper financial official(s) in an automated manner and to enter organization specific budgetary and program data into the system related to the request.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Record_Commitments_Obligations_And_Expenditures_054
Record Commitments, Obligations and Expenditures	08.03.085	D - Authoritative Source/Reference Deleted	DELETED: The system must be able to de-commit funds and post the transaction to the standard general ledger.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Record_Commitments_Obligations_And_Expenditures_058

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Record Commitments, Obligations and Expenditures	08.03.086	A - Other	**The system must not record, as valid obligations, those contingent liabilities for price or quantity increases or other variables in the cases of: 1. Outstanding fixed-price contracts containing escalation, price re-determination, or incentive clauses, or 2. Contracts authorizing variations in quantities to be delivered, or 3. Contracts where allowable interest may become payable by the U.S. Government on contractor claims supported by written appeals pursuant to the 'Disputes' clause contained in the contract. Amounts to cover these contingent liabilities should be carried as outstanding commitments pending determination of actual obligations.**	Source: DoDFMRVol3,Ch8,Sub0802; Source Date: 9/1/2009	2.1.2.2_Recording Budget Obligations and Outlays_P	Execute statutory limitation controls restricting obligations and expenditures to amounts authorized by law consistent with OMB Circular No. A-11.	Record_Commitments_Obligations_And_Expenditures_004

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.001		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to capture accounting classification information on commitments, obligations, advances, and expenditures at the accounting line item level.	Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_001

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.002		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against financial operating and spending plans.	Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 5/1/2014Source: DoDFMRVol10,Ch1,Sub0104; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_002
Fund Analysis	08.04.006		To support the Funds Status process, the system must provide automated functionality to validate that funds availability balances used for funds control and funds status reporting agree with the general ledger.	Source: SFFAC1,166; Source Date: 9/1/1993	2.1.1.3_Recording Budget Authority_DO	Provide budgetary authority and resource data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, funding) and transaction subcategories (for example, budgetary resources other than collections) as defined in the TFM.	Fund_Analysis_003

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Fund Analysis	08.04.008		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to maintain a history of changes made to commitment, obligation, advance, and expenditure documents.	Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 5/1/2014	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Fund_Analysis_004
Fund Analysis	08.04.011		In order to prevent overpayments and ensure that applicable limitations are not exceeded, DoD Components must identify to closed accounts all obligations and payments charged to currently available appropriations that otherwise would have been properly chargeable (both as to purpose and amount) to a canceled appropriation (as provided for in DoDFMR, Volume 03, Chapter 10, paragraph 100201 F) related to funds control and budgetary accounting in the system.	Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 3/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_005
Fund Analysis	08.04.012		The system must allow, for 5 years after the time an appropriation expires for incurring new obligations, both the obligated and un-obligated balances of that appropriation to be available for adjusting and liquidating obligations properly chargeable to that account.	Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 3/1/2015	2.2.2.3_Making Payments_DO	Provide certified payment transaction information for the disbursing office to make disbursements as specified in the TFM.	Fund_Analysis_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.016		To support the Budget Planning process, the system must provide automated functionality to export financial operating and spending plan data at the accounting line item level in an Excel or American Standard Code for Information Interchange (ASCII) text delimited file format.	Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_009
Fund Analysis	08.04.022		The system must provide automated functionality to classify budget projections using accounting classification elements (e.g., Apportionment categories, Authority type, etc.).	Source: 5CFR,ChI,SubchB,Pt890; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_014

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.023		The system must provide automated functionality to calculate prior year budgets, actual spending amounts and variances at the line item level.	Source: SFFAS4,33; Source Date: 7/1/1995	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_015
Fund Analysis	08.04.024	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to generate projected future period obligations, income, and expenditures at any level of the organizational structure based on prior year actual activity using agency-defined projection rates in relations to funds control and budgetary accounting.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Fund_Analysis_016
Fund Analysis	08.04.025	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to define projection rates (e.g., 90%, 100%, 110%) by budget object class for use in budget formulation.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Fund_Analysis_017
Fund Analysis	08.04.026	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to generate payroll forecasts (i.e., anticipated compensation and benefits) at the object class and individual employee level as they relate to funds control and budgetary accounting.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Fund_Analysis_018

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.028		The system must provide automated functionality to import budget formulation data submitted in Excel or ASCII text delimited format.	Source: 48CFRVol5,Ch7; Source Date: 8/1/2015Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008	2.1.1.1_Recording Budget Authority_DI	Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11.	Fund_Analysis_020
Fund Analysis	08.04.029		The system must provide automated functionality to import budget submission guidance, other narrative text and briefing material written using common PC desktop applications (e.g., MS Word).	Source: 48CFRVol5,Ch7; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_021

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.030		The system must provide automated functionality to distribute budget submission guidance electronically.	Source: DoDFMRVol2A,Ch1, Sub0103; Source Date: 10/1/2008	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_022

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.031		The system must provide automated functionality to generate budget information for multiple budget cycles (e.g. monthly, quarterly, semi-annual, and yearly).	Source: DoDFMRVol2A,Ch1, Sub0103; Source Date: 10/1/2008	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_023

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Fund Analysis	08.04.032		The system must provide automated functionality to associate budget formulation line items to the agency's stated goals and objectives required by Government Performance and Results Act (GPRA).	Source: OMBCIRA-11,Pt2,Sec51; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_024
Fund Analysis	08.04.034		The system must provide automated functionality to import budget formulation data (e.g., Presidential/Office of Management and Budget (OMB) pass backs, congressional markup documents, and internal agency decisions).	Source: DoDFMRVol2B; Source Date: 10/1/2008	2.1.1.1_Recording Budget Authority_DI	Provide budgetary resource reporting attributes (for example, Treasury Account Fund Symbol, expired, and unexpired) consistent with the budget execution activities as defined in OMB Circular No. A- 11.	Fund_Analysis_026
Fund Analysis	08.04.035		The system must provide automated functionality to generate budget formulation information for all categories on which legally binding budgetary decisions are made (e.g., appropriation limitations).	Source: DoDFMRVol2B; Source Date: 10/1/2008	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Fund_Analysis_027

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Fund Analysis	08.04.036	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to generate budget formulation information for administrative purposes as in the nature of policy guidance and decision making (e.g., Presidential/OMB pass backs, congressional markup documents, or internal agency decisions).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Fund_Analysis_028
Fund Analysis	08.04.037		The system must provide automated functionality to export prior year budgets, actual spending and variances at the line item level in an excel or ASCII text delimited file format.	Source: 48CFRVol5,Ch7; Source Date: 8/1/2015Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008	1.3.1.1_Providing GL Information_DO	Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136.	Fund_Analysis_029
Fund Analysis	08.04.038	D - Authoritative Source/Reference Deleted	DELETED: The system must provide automated functionality to calculate budget amounts for all selected groups, or individual budget line items based on agency-defined projection rates.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Fund_Analysis_030
Fund Analysis	08.04.039		The system must provide automated functionality to generate multiple budgets based on alternative agency-specified accounting structures, funding levels, and spending criteria.	Source: DoDFMRVol2A,Ch1, Sub0101; Source Date: 10/1/2008	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_031

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.040		The system must provide automated functionality to generate modified payroll forecasts related to funds control and budgetary accounting.	Source: DoDFMRVol8,Ch1,Sub0102; Source Date: 5/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_032
Fund Analysis	08.04.041		The system must provide automated functionality to capture SF-132 Schedule data by Treasury Appropriation Fund Symbol (TAFS) as this relates to funds control and budgetary accounting.	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_033

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Fund Analysis	08.04.042		To support the Funds Status process, the system must provide automated functionality to generate the Status of Funds Report. Parameter is the accounting period. Result is a report providing the following information for each allotment recorded by the agency: • Accounting classification elements • Total Allotment • Commitments • Obligations • Expenditures • Available Balance Available balance must equal the GL balance in the 4610 or 4620 account. Amounts should be cumulative from the beginning of the fiscal year through the accounting period specified. If reporting for the current period, amounts must be cumulative up through the current date.	Source: TFMVol1,Pt6,Ch7000, Sec7040; Source Date: 8/1/2007	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_034
Fund Analysis	08.04.043		To support the Funds Status process, the system must provide automated functionality to query budget information. Parameters include accounting classifications. Result is budgetary authority amounts (all types, as applicable to the fund type), spending activity (e.g., obligations, expenditures), and the available balance. Displayed amounts should be consistent with amounts derived using the U.S. SGL crosswalk to the SF-133.	Source: TFMVol1,Pt2,Ch4200, Sec4210; Source Date: 7/1/2011	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_035

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.047		The system must provide automated functionality to generate Excel files that are consistent with the presentation of budget schedules published in OMB Circular A-11.	Source: 48CFRVol5,Ch7; Source Date: 8/1/2015Source: OMBCIRA-11,Pt4,Sec120; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_039
Fund Analysis	08.04.063		To support the de-obligation process, the agency's system should provide the capability to access all information previously supplied for the original obligation in relations to funds control and budgetary accounting.	Source: DoDFMRVol3,Ch8,Sub0804; Source Date: 9/1/2009	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Fund_Analysis_055

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.065		To support the Funds Control/Funds Availability Editing activity, the system must provide automated capability to monitor the use of funds against legal (statutory) and administrative (agency imposed) limitations.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Fund_Analysis_057

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.066		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor spending against reimbursable agreement amounts.	Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 6/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Maintain_Fund_Availability_009
Fund Analysis	08.04.067		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against specific object class limitations.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_019

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Fund Analysis	08.04.068		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against contracts, work-orders, task orders, and grants.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_025
Fund Analysis	08.04.070		To support the Funds Distribution process, the system must provide automated functionality to record the Treasury's issuance of an FMS 6200: Department of the Treasury Appropriation Warrant, which establishes the amount and period of availability of monies the agency is authorized to withdraw from Treasury's central accounts.	Source: TFMVol1,Pt2,Ch2000, Sec2025; Source Date: 3/1/2012Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_054
Fund Analysis	08.04.071		To support the Funds Control/Funds Availability Editing activity, the system must provide automated capability to monitor the use of funds against legal (statutory) and administrative (agency imposed) limitations.	Source: TFMVol1,Pt6,Ch7000, Sec7040.30; Source Date: 8/1/2007	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Fund_Analysis_037

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Fund Analysis	08.04.073		The accounting system must provide NAFI organizations the capability for Accrual Basis of Accounting. NAFI organizations use the double entry accrual basis of accounting. Accrual accounting contributes to effective financial control over resources and cost of operations and is essential in developing adequate revenue and cost information.	Source: DoDFMRVol12,Ch19, Sub1906; Source Date: 7/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Controls_Budgetary_Accounting_Fund_Analysis_002
Fund Analysis	08.04.074	D - Other	DELETED: The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, 'Identifying and Reporting Earmarked Funds).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Fund Analysis	08.04.075	A - Other	**The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, 'Identifying and Reporting Earmarked Funds').**	Source: DoDFMRVol4,Ch15,Sub1504; Source Date: 1/1/2012	2.1.1.2_Recording Budget Authority_P	Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11.	Funds_Controls_Budgetary_Accounting_Fund_Analysis_005

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Budgetary Accounting	08.05.007		To support the Document and Transaction Control process, the system must provide automated functionality to define tolerances by percentage, 'not-to-exceed' dollar amounts, or 'not-to-exceed' quantities at the document line level, and use them to control overages by document line for the following relationships: • Obligations to commitments • Receipts to obligations • Invoices to obligations.	Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Budgetary_Accounting_001
Budgetary Accounting	08.05.011	D - Authoritative Source/Reference Deleted	DELETED: To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to record transactions against prior year funds, both expired and unexpired, in the current year.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Budgetary_Accounting_003
Budgetary Accounting	08.05.012		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor amounts paid out of current year funds to cover obligations made against a cancelled account Treasury Appropriation Fund Symbol (TAFS).	Source: TFMVol1,Pt2,Ch4200,Sec4230; Source Date: 7/1/2011	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Budgetary_Accounting_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Budgetary Accounting	08.05.014		To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to record spending transactions, including commitments, obligations, advances and expenditures, at or below the level in the accounting classification than they are budgeted.	Source: SFFAS7,235; Source Date: 5/1/1996Source: DoDFMRVol14,Ch2,Sub0204; Source Date: 5/1/2015Source: DoDFMRVol3,Ch15,Sub1501; Source Date: 6/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_009
Budgetary Accounting	08.05.016		To support the Funds Control/Advances activity, the system must provide automated functionality to record advance payment refunds by document or document line item.	Source: DoDFMRVol10,Ch1,Sub0104; Source Date: 5/1/2014Source: DoDFMRVol10,Ch1,Sub0103; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Commitments_Obligations_And_Expenditures_026
Budgetary Accounting	08.05.020		To support the obligation process, the system must provide access to lease information • amount; • agency option to purchase at end of lease (include purchase price if agency has option to purchase); • life expectancy of leased property when new, and remaining life when leased; • current retail or fair value of leased property; • agency option to property ownership transfer at end of lease; and • access to the lease agreement, including terms and conditions, e.g., discount terms and lease period.	Source: DoDFMRVol6A,Ch9, Sub0902; Source Date: 4/1/2011	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Budgetary_Accounting_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Budgetary Accounting	08.05.021		To support the obligation process, the system must provide access to information associated with contract changes: • change in product or service descriptions; • change in unit of measure; • change in quantity; • change in unit price; • change in total amount; • change in extended price; • change to payment terms and conditions; • change to delivery/performance schedule; and • revised estimated completion date.	Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 3/1/2015	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Budgetary_Accounting_007
Budgetary Accounting	08.05.023		To support the Document Referencing and Modification process, the system must provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings related to funds control and budgetary accounting.	Source: DoDFMRVol1,Ch7,Sub0702; Source Date: 6/1/2009	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Maintain_Fund_Availability_021

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Budgetary Accounting	08.05.024		To support the Document Referencing and Modification process, the system must provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month, as it relates to funds control and budgetary accounting.	Source: DoDFMRVol2A,Ch1, Sub0107; Source Date: 10/1/2008	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Maintain_Fund_Availability_022

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Budgetary Accounting	08.05.027		The system must allow capability for accounting for expenditures applicable to canceled appropriations. The status of direct program obligated and unobligated balances and reimbursable program obligated balances, even in an account which has been closed, must be continuously maintained.	Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Funds_Controls_Budgetary_Accounting_Fund_Analysis_004
Budgetary Accounting	08.05.028		The system must maintain proper general ledger controls for valid unpaid obligations and receivables pertaining to closed/canceled accounts for the official accounting activities. General ledger controls must be perpetuated until all obligations are paid and accounts receivable collected.	Source: DoDFMRVol3,Ch10,Sub1002; Source Date: 3/1/2015	1.1.2.4_Posting GL Transactions_P	Maintain ability to post transactions funded, obligated, or expended over multiple years to GL accounts that do not close (for example, undelivered orders–obligations, unpaid; delivered orders–obligations, unpaid; authority outlayed not yet disbursed) consistent with the TFM.	Budgetary_Accounting_008

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	08.06.005		The system must support disclosing the following material budgetary information by reporting entities whose financing comes wholly or partially from the budget: Total budgetary resources available to the entity during the period, The status of those resources (including obligations incurred), and Outlays.	Source: SFFAS7,77; Source Date: 5/1/1996	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Reporting_Of_Budgetary_Resources_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	08.06.006	D - Other	DELETED: The system must support the disclosure of the following information regarding the status of budgetary resources:(a) the amount of budgetary resources obligated for undelivered orders at the end of the period;(b) available borrowing and contract authority at the end of the period; (c) repayment requirements, financing sources for repayment, and other terms of borrowing authority used;(d) material adjustments during the reporting period to budgetary resources available at the beginning of the year and an explanation thereof; (e) existence, purpose, and availability of permanent indefinite appropriations; (f) information about legal arrangements affecting the use of unobligated balances of budget authority such as time limits, purpose, and obligation limitations (g) explanations of any material differences between the information required by paragraph 77 and the amounts described as “actual” in the Budget of the United States Government;(h) the amount, and an explanation that includes identification of balance sheet components, when recognized unfunded liabilities do not equal the total financing sources yet to be provided; and (i) the amount of any capital infusion received during the reporting period.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	08.06.007		The system must support the disclosure of a reconciliation which explains the relationship between budgetary resources obligated during the period and the net cost of operations.	Source: SFFAS7,80; Source Date: 5/1/1996	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Reporting_Of_Budgetary_Resources_009
Reporting	08.06.008		The system must support the disclosure of information in a way that clarifies the relationship between the obligation basis of budgetary accounting and the accrual basis of financial (i.e. proprietary) accounting.	Source: SFFAS7,95; Source Date: 5/1/1996	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Reporting_Of_Budgetary_Resources_010
Reporting	08.06.009		To support the Funds Status process, the system must provide automated functionality to maintain budget data needed to support Office of Management and Budget (OMB's) MAX A-11 system requirements that agencies currently fulfill via their GTAS submissions to the Bureau of the Fiscal Service.	Source: ICPS,Att1; Source Date: 5/1/2014	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Reporting_Of_Budgetary_Resources_006

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	08.06.010		To support the Funds Status process, the system must provide automated functionality to generate Excel files that are consistent with the presentation of the program and financing schedule and the object class schedule published in OMB Circular A-11.	Source: OMBCIRA-11,Pt2,Sec83; Source Date: 8/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Reporting_Of_Budgetary_Resources_007
Reporting	08.06.011		To support the overall management of contracts, the agency's single integrated financial management system must have the ability to report on contract funding and payment by: (1) contract number and all associated delivery order or task order numbers, (2) Purchase Order (PO) number, and (3) Blanket Purchase Agreement (BPA) number and all associated BPA call numbers. In order to produce these reports: (1) all delivery order or task order numbers must be associated with a contract number, (2) all BPA call numbers must be associated with a BPA number, and (3) modification numbers applicable to contract numbers, delivery or task order numbers, BPA or BPA call numbers, and PO numbers must be associated with the modified document.	Source: DoDFMRVol10,Ch1,Sub0104; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Reporting_Of_Budgetary_Resources_008

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	08.06.013		The Budget Preparation process, the system must provide automated functionality to export SF-132 Schedules for each Treasury Appropriation Fund Symbol (TAFS) requiring apportionment in Excel file format specified by the Office of Management and Budget (OMB) for funds control.	Source: DoDFMRVol3,Ch13,Sub1302; Source Date: 6/1/2009Source: DoDFMRVol6A,Ch4, Sub0403; Source Date: 5/1/2011	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_011
Reporting	08.06.014		To support budget execution reporting, the system must maintain detail and summary records of adjustments made in accordance with DoDFMR Vol. 3, Ch. 11, to ensure an adequate audit trail and to respond to inquiries from organizations internal and external to the Department.	Source: DoDFMRVol3,Ch11,Sub1105; Source Date: 4/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Reporting_Of_Budgetary_Resources_011
Reporting	08.06.015		The system must provide for execution-level budgetary account structure so that the amount of obligations incurred are segregated into undelivered orders unpaid, prepaid or advanced and delivered orders unpaid or paid. Paid delivered orders is the definitive final stage of obligations incurred. It must be recorded regardless of whether the preceding steps of ordering (undelivered order) and delivery (unpaid delivered orders) were recorded.	Source: DoDFMRVol3,Ch15,Sub1502; Source Date: 6/1/2013Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Funds_Control_Budgetary_Acctg_Record_Commitments_Obligations_Expenditures_003

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting	08.06.016		The system shall require that when a disbursement amount is recorded the system will automatically move the payment amount from Accrued Expenditures Unpaid (AEU) to Accrued Expenditures Paid (AEP).	Source: DoDFMRVol4,Ch19,Sub1904; Source Date: 1/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Funds_Control_and_Budgetary_Accounting_Reporting_007
Reporting	08.06.017		The system shall allow query capability of general ledger balances for closed appropriations.	Source: DoDFMRVol3,Ch11,Sub1113; Source Date: 4/1/2015	1.3.1.1_Providing GL Information_DO	Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136.	Funds_Control_and_Budgetary_Accounting_Reporting_009
Reporting	08.06.018		The system must report all adjustments to disbursements and collections, involving closed appropriations, to the Treasury. However, a correction in which both the debit and credit entry cite a closed appropriation must not be reported to the Treasury.	Source: DoDFMRVol3,Ch11,Sub1104; Source Date: 4/1/2015	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Funds_Control_and_Budgetary_Accounting_Reporting_008

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	08.06.019	A - Other	**The system must support the disclosure of the following information regarding the status of budgetary resources: (a) for undelivered orders at the end of the period, (b) the available borrowing and contract authority at the end of the period, (c) repayment requirements, financing sources for repayment, and any other terms of borrowing authority used, (d) any material adjustments that occurred during the reporting period to those budgetary resources that were available at the beginning of the year. An explanation should be included, (e) the existence, purpose, and availability of indefinite appropriations, (f) information about any legal arrangements affecting the use of unobligated balances of budget authority. Such information should include the time limits, purposes, and obligation limitations, (g) explanations of any material differences between the information required by SFFAS-7, paragraph 79, and the amounts described as 'actual' in the Budget of the United States, (h) the amount of the difference, when recognized unfunded liabilities do not equal the total financing sources and (i) the amount of any capital infusion received during the reporting period.**	Source: SFFAS7,44; Source Date: 5/1/1996	1.3.2.1_Making Federal Financial Information Accessible_P	By implementing technical standards and requirements specified in the Code of Federal Regulations (CFR), provide access to Federal financial information to Federal employees and members of the public with disabilities comparable to that provided to Federal employees and members of the public who are not individuals with disabilities.	Reporting_Of_Budgetary_Resources_005

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Working Capital Funds	08.07.001	D - Duplicate Requirement Deleted	DELETED: Defense Working Capital Fund (DWCF) financial management systems must ensure that transactions are executed in accordance with budgetary and financial laws and other requirements, consistent with the purposes authorized, and are reported in accordance with Statement of Federal Financial Accounting Standards.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Working Capital Funds	08.07.002	D - Authoritative Source/Reference Deleted	DELETED: Defense Working Capital Fund (DWCF) accounting systems shall have the capability to account for the status of budgetary resources on a continuous basis.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Working Capital Funds	08.07.004	C - Verbiage Updated per Authoritative Source	**The accounting systems must have the capability to account for the status of budgetary resources on a continuous basis, in relations to Defense Working Capital Fund (DWCF).**	Source: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Record_Budget_Authority_And_Allocate_Funds_060
Working Capital Funds	08.07.005		Defense Working Capital Fund (DWCF) financial management systems must ensure that transactions are executed in accordance with budgetary and financial laws and other requirements, consistent with the purposes authorized, and are reported in accordance with Statement of Federal Financial Accounting Standards.	Source: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Reporting_Of_Budgetary_Resources_012

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Working Capital Funds	08.07.008		Budgetary controls shall be designed to prevent incurring of obligations in excess of budgetary resources.	Source: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Seized_Assets_Reporting_019
Working Capital Funds	08.07.009	A - New Requirement	**Defense Working Capital Fund (DWCF) financial management systems must ensure that transactions are executed in accordance with budgetary and financial laws and other requirements, consistent with the purposes authorized, and are reported in accordance with Statement of Federal Financial Accounting Standards.**	Source: DoDFMRVol11B,Ch1, Sub0104; Source Date: 4/1/2013	2.1.1.2_Recording Budget Authority_P	Determine appropriated fund subdivisions, apportionments, reapportionments, and allocations before any of the appropriated funds are expended consistent with the budget execution activities as defined in OMB Circular No. A-11.	Working_Capital_003

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Asset Disposition Activities	08.10.001		The system must have the capability of recording each disposition, including the unique identifier of the property or asset, type of property or assets, type of disposition, the individuals responsible for authorizing and executing the actions, the value at time of disposition or the gross proceeds generated from the disposition, and to whom the asset or property was released or transferred.	Source: 15CFR,SubttlB,ChIX, SubchB,Pt922; Source Date: 8/1/2015	1.1.2.1_Posting GL Transactions_DI	Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM.	Seized_Asset_Disposition_Activities_001
Asset Disposition Activities	08.10.003		The system must have the capability to record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the disposal action.	Source: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015	1.1.2.1_Posting GL Transactions_DI	Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM.	Seized_Asset_Disposition_Activities_003

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Asset Disposition Activities	08.10.004		The system must be able to verify that proper authorization exists for all dispositions.	Source: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Asset_Disposition_Activities_004

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Asset Disposition Activities	08.10.005		The system must have the capability to provide an audit trail for assets distributed to other entities.	Source: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Asset_Disposition_Activities_007

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Asset Disposition Activities	08.10.006		The system must have the capability to periodically test asset disposition transactions to ensure that the process is not being victimized by insider transactions.	Source: TFMVol1,Pt2,Ch4700, Sec4705; Source Date: 7/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Asset_Disposition_Activities_010
Asset Disposition Activities	08.10.007		The system must accurately record a partial distribution of an asset.	Source: SFFAS3,58; Source Date: 10/1/1993	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Seized_Asset_Disposition_Activities_013

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interfacing Systems	08.11.001		The system must be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.	Source: SFFAS10,3; Source Date: 10/1/1998	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Seized_Asset_Interfacing_Systems_003

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Interfacing Systems	08.11.002		The system must be able to transmit information on the results of seizure transactions and forfeiture transactions for the following purposes: - generating requests for disbursements - updating the standard general ledger - generating obligation records - generating requests for funds transfer - updating funds control.	Source: DoDFMRVol6B,Ch10, Sub1026; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Asset_Interfacing_Systems_007

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Interfacing Systems	08.11.003		The system must have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.	Source: DoDFMRVol6B,Ch10, Sub1026; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Asset_Interfacing_Systems_008

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interfacing Systems	08.11.004		The system must be able to accept, process, and report on transactions with other internal and external systems.	Source: DoDFMRVol6B,Ch10, Sub1026; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Asset_Interfacing_Systems_009

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Forfeiture Activities	08.12.001		The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.	Source: PL099-603,Sec112; Source Date: 11/1/1986	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Forfeiture_Activities_001
Forfeiture Activities	08.12.002		The system must record in a timely manner, the date of seizure, the type of property, the location where it was seized, the storage location, owner(s) if known, and any other entity involved in the seizure.	Source: SFFAS6,39; Source Date: 11/1/1995	2.1.2.1_Recording Budget Obligations and Outlays_P	Execute administrative control of funds consistent with OMB Circular No. A-11 to restrict obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure.	Forfeiture_Activities_002

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting and other Requirements	08.13.001		The system must periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.	Source: SFFAS3,60; Source Date: 10/1/1993	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Seized_Assets_Reporting_002
Reporting and other Requirements	08.13.003		The system must accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.	Source: SFFAS3,118; Source Date: 10/1/1993	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Seized_Assets_Reporting_008

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting and other Requirements	08.13.004		The system must have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.	Source: SFFAS6,33; Source Date: 11/1/1995	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Seized_Assets_Reporting_009
Reporting and other Requirements	08.13.005		The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.	Source: OMBCIRA-11,Pt2,Sec51; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Assets_Reporting_010

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting and other Requirements	08.13.006		The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.	Source: OMBCIRA-11,Pt2,Sec51; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Assets_Reporting_011

FUNDS CONTROL AND BUDGETARY ACCOUNTING REQUIREMENTS						DFAS 7900.4-M, Vol. 08	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Reporting and other Requirements	08.13.008		The system must be able to support performance measurement for specific program components, such as property disposal.	Source: 41CFR,Vol2,SubtitleC ,Ch102; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Seized_Assets_Reporting_013

ACRONYMS

AEP	Accrued Expenditures Paid
AEU	Accrued Expenditures Unpaid
ALC	Agency Locator Code
ASCII	American Standard Code for Information Interchange
BPA	Blanket Purchase Agreement
CCR	Central Contractor Registration
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DWCF	Defense Working Capital Fund
EFT	Electronic Fund Transfer
FCTR	Federal Cash Transaction Report
FFMIA	Federal Financial Management Improvement Act
FMS	Foreign Military Sales
FRP	Financial Report Process
FY	Fiscal Year
GL	General Ledger
GPRA	Government Performance and Results Act
MAX	Computer system used by OMB to collect and process most of the information
NET	Non Expenditure Transfer
OMB	Office of Management and Budget
PO	Purchase Order
RTN	Routing Transit Number
SF	Standard Form
SFFAS	Statements of Federal Financial Accounting Standards
TAFS	Treasury Appropriation Fund Symbol
TAS	Treasury Account Symbol
TFM	Treasury Financial Manual
USC	United States Code
USSGL	United States Standard General Ledger