



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual
Appendix 4, Authoritative Sources

January 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Appendix 4, Authoritative Sources Reference for Federal Financial Management System Requirements

<u>Citation</u>	<u>Document Title/ Web Address</u>	<u>Date of Document</u>
	<u>Federal Legislation</u>	
	<u>Accountability of Tax Dollars Act of 2002</u>	2002
	<u>Cash Management Improvement Act of 1990 (Pub. L. 101-453), extended by the Cash Management Improvement Act Amendments of 1992 (Pub. L. 102-589)</u>	1990, 1992
CFO Act	<u>Chief Financial Officers Act of 1990 (Pub. L. 101-576)</u>	1990
	<u>Clinger-Cohen Act of 1996 (Information Technology Management Reform Act, Division E of Pub. L. 104-106)</u>	1996
	<u>Computer Security Act of 1987 (Pub. L. 100-235)</u>	1987
	<u>Debt Collection Improvement Act of 1996 (Pub. L. 104-134)</u>	1996
	<u>Economy Act (31 U.S.C. 1535)</u>	1998
FFMIA	<u>Federal Financial Management Improvement Act of 1996 (P.L. 104.208)</u>	1996
FISMA	<u>Federal Information Security Management Act of 2002 (Title III of the E-Government Act of 2002 (P.L. 107-347)</u>	2002
FMFIA	<u>Federal Managers' Financial Integrity Act of 1982 (Pub. L. 97-255)</u>	1982
	<u>Federal Records Act of 1950, as amended (Records Management by Federal Agencies, 44 U.S.C. 3101 et seq.)</u>	1950
FOIA	<u>Freedom of Information Act and Amendments of 1974 (Pub. L. 93-</u>	1974

	502) (5 U.S.C. 52)	
GMRA	Government Management Reform Act of 1994 (Pub. L. 103-356)	1994
	Government Paperwork Elimination Act of 1998 (Pub. L. 105-277)	1998
GPRA	Government Performance and Results Act of 1993 (Pub. L. 103-62)	1993
	Improper Payments Information Act of 2002	2002
	Internal Revenue Service Restructuring and Reform Act of 1998 (Pub. L. 105-206)	1998
	Omnibus Reconciliation Act of 1993 (Pub. L. 103-66)	1993
	Paperwork Reduction Reauthorization Act of 1986 (Pub. L. 104-13)	1986
	Privacy Act of 1974 (Pub. L. 93-579)	1974
	Prompt Payment Act of 1982 (Pub. L. 97-177) and Amendments of 1996 (Pub. L. 100-496)	1982, 1996
Section 508	Rehabilitation Act Amendments of 1998 (Workforce Investment Act) (Pub. L. 106-246)	1998
	Reports Consolidation Act of 2000	2000
	Sarbanes-Oxley Act of 2002 (Pub. L. 107-204)	2003
	Tax Increase Prevention and Reconciliation Act of 2005	2005
<u>OMB</u>	<u>Office of Management and Budget</u>	
	OMB Home page	
	Selected OMB Bulletins	
07-04	OMB Bulletin No. 07-04: Audit Requirements for Federal Financial Statements	Aug-08
	OMB Memoranda	
M 07-03	Business Rules for Intragovernmental Transactions	Nov-06
	<u>OMB Circulars</u>	
Cir A-11	Circular No. A-11 Revised Subject: Preparation, Submission and Execution of the Budget	Aug-09
Cir A-123	Circular No. A-123 Revised Subject: Management's Responsibility	Dec-04

	<u>for Internal Controls</u>	
Cir. A-127	<u>Circular No. A-127 Revised Subject: Financial Management Systems</u>	Jan-09
Cir. A-130	<u>Circular No. A-130 Revised, (Transmittal Memorandum No. 4), Subject: Management of Federal Information Resources</u>	Nov-00
Cir. A-136 (supersedes OMB 01.09)	<u>Circular No. A-136 Revised - Subject: Financial Reporting Requirements</u>	Sep-10
<u>CFOC</u>	<u>Chief Financial Officers Council (CFOC)</u>	
	<u>Chief Financial Officers Council (CFOC) Home Page</u>	
	<u>Core Financial Systems Requirements Documents</u>	
JFMIP-SR-01-04	<u>Framework for Federal Financial Management Systems</u>	May-04
JFMIP-FFMSR-8	<u>Federal Financial Management System Requirements (FFMSR) for Managerial Cost Accounting</u>	Feb-98
JFMIP-SR-99-5	<u>Human Resources & Payroll Systems Requirements</u>	Apr-99
JFMIP-SR-99-8	<u>Direct Loan System Requirements</u>	Jun-99
JFMIP-SR-99-9	<u>Travel System Requirements</u>	Jul-99
JFMIP-SR-99-14	<u>Seized Property and Forfeited Assets Systems Requirements</u>	Dec-99
JFMIP-SR-00-01	<u>Guaranteed Loan System Requirements</u>	Mar-00
JFMIP-SR-00-03	<u>Grant Financial Systems Requirements</u>	Jun-00
JFMIP-SR-00-04	<u>Property Management Systems Requirements</u>	Oct-00
JFMIP-SR-01-01	<u>Benefit System Requirements</u>	Sep-01
OFFM-NO-0106	<u>Core Financial System Requirements (formerly JFMIP SR-02-01)</u>	Jan-06
JFMIP-SR-02-02	<u>Acquisition/Financial Systems Interface Requirements</u>	Jun-02
JFMIP-SR-03-01	<u>Revenue System Requirements</u>	Jan-03
JFMIP-SR-03-02	<u>Inventory, Supplies and Materials System Requirements</u>	Aug-03
OFFM-NO-0206	<u>Insurance Systems Requirements</u>	Jun-06
SFFBP	<u>Standard Federal Financial Business Processes</u>	Sep-09

<u>FASAB</u>	<u>Federal Accounting Standards Advisory Board</u>	
	<u>FASAB Home page</u>	
	<u>Consolidated FASAB Statements of Federal Financial Accounting Concepts and Standards as of June 30, 2010 SFFAC 1-6 SFFAS 1-38 Interpretations 1-7 Technical Bulletins Technical Releases 1-11 Staff Implementation Guidance Original Pronouncements</u>	Jun-10
	<i>Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Concepts</i>	
SFFAC-1	<u>Statement of Federal Financial Accounting Concepts Number 1: Objectives of Federal Financial Reporting</u>	Sep-93
SFFAC-2	<u>Statement of Federal Financial Accounting Concepts Number 2: Entity and Display</u>	Jun-95
SFFAC-3	<u>Statement of Federal Financial Accounting Concepts Number 3: Management's Discussion and Analysis</u>	Apr-99
SFFAC-4	<u>Statement of Federal Financial Accounting Concepts Number 4: Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government</u>	Jan-03
SFFAC-5	<u>Statement of Federal Financial Accounting Concepts Number 5: Definitions of Elements and Basic Recognition Criteria for Accrual-Basis Financial Statements</u>	Dec-07
SFFAC-6	<u>Statement of Federal Financial Accounting Concepts Number 6: Distinguishing Basic Information, Required Supplementary Information, and Other Accompanying Information</u>	Feb-09
	<i>Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards</i>	
SFFAS-1	<u>Statement of Federal Financial Accounting Standards No 1: Accounting for Selected Liabilities</u>	Mar-93
SFFAS-2	<u>Statement of Federal Financial Accounting Standards No 2: Accounting for Direct Loans and Guarantees</u>	Aug-93
SFFAS-3	<u>Statement of Federal Financial Accounting Standards No 3: Accounting for Inventory and Related Property</u>	Oct-93
SFFAS-4	<u>Statement of Federal Financial Accounting Standards No 4: Managerial Cost Accounting Concepts and Standards for the Federal Government</u>	Jul-95
SFFAS-5	<u>Statement of Federal Financial Accounting Standards No 5: Accounting for Liabilities of the Federal Government</u>	Dec-95

SFFAS-6	<u>Statement of Federal Financial Accounting Standards No 6: Accounting for Property, Plant, and Equipment (PP&E)</u>	Non-95
SFFAS-7	<u>Statement of Federal Financial Accounting Standards No 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting</u>	May-96
SFFAS-7	<u>Statement of Federal Financial Accounting Standards No 7 Implementation Guide</u>	Apr-02
SFFAS-8	<u>Statement of Federal Financial Accounting Standards No 8: Supplementary Stewardship Reporting</u>	Sep-97
SFFAS-9	<u>Statement of Federal Financial Accounting Standards No 9: Deferral of Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS No. 4</u>	Oct-97
SFFAS-10	<u>Statement of Federal Financial Accounting Standards No 10: Accounting for Internal Use Software</u>	Jun-98
SFFAS-11	<u>Statement of Federal Financial Accounting Standards No 11: Amendments to Accounting for Property, Plant & Equipment: Definition Changes Amends SFFAS-6 & SFFAS-8</u>	May-03
SFFAS-12	<u>Statement of Federal Financial Accounting Standards No 12: Recognition of Contingent Liabilities Arising from Litigation - Amends SFFAS-5</u>	Dec-98
SFFAS-13	<u>Statement of Federal Financial Accounting Standards No 13: Deferral of Para. 65.2-Material revenue-Related Transactions Disclosures Amends SFFAS-7</u>	Jan-99
SFFAS-14	<u>Statement of Federal Financial Accounting Standards No 14: Amendments to Deferred Maintenance Reporting - Amends SFFAS-6 and SFFAS-8</u>	Apr-99
SFFAS-15	<u>Statement of Federal Financial Accounting Standards No 15: Management's Discussion and Analysis – Standards</u>	Apr-99
SFFAS-16	<u>Statement of Federal Financial Accounting Standards No 16: Amendments to Accounting for Property, Plant & Equipment: Measurement for Multi-Use Heritage Assets - Amends SFFAS-6 and SFFAS-8</u>	Jul-99
SFFAS-17	<u>Statement of Federal Financial Accounting Standards No 17: Accounting for Social Insurance</u>	Aug-99
SFFAS-18	<u>Statement of Federal Financial Accounting Standards No 18: Amendments to Accounting Standards for Direct loans and Loan Guarantees – SFFAS-2</u>	May-00

SFFAS-19	<u>Statement of Federal Financial Accounting Standards No 19: Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2</u>	Mar-01
SFFAS-20	<u>Statement of Federal Financial Accounting Standards No 20: Elimination of Certain Disclosures</u>	Sep-01
SFFAS-21	<u>Statement of Federal Financial Accounting Standards No 21: Reporting Corrections of Errors and Changes in Accounting Principles</u>	Oct-01
SFFAS-22	<u>Statement of Federal Financial Accounting Standards No 22: Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations</u>	Oct-01
SFFAS-23	<u>Statement of Federal Financial Accounting Standards No 23: Eliminating the Category National Defense Property, Plant, and Equipment</u>	May-03
SFFAS-24	<u>Statement of Federal Financial Accounting Standards No 24: Selected Standards for the Consolidated Financial Report of the United States Government</u>	Jan-03
SFFAS-25	<u>Statement of Federal Financial Accounting Standards No 25: Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment</u>	Jul-03
SFFAS-26	<u>Statement of Federal Financial Accounting Standards No 26: Presentation of Significant Assumptions for the Statement of Social Insurance: Amending SFFAS 25</u>	Nov-04
SFFAS-27	<u>Statement of Federal Financial Accounting Standards No 27: Identifying and Reporting Earmarked Funds</u>	Dec-04
SFFAS-28	<u>Statement of Federal Financial Accounting Standards No 28: Deferral of the Effective Date of Reclassification of the Statement of Social Insurance: Amending SFFAS 25 and 26</u>	Jan-05
SFFAS-29	<u>Statement of Federal Financial Accounting Standards No 29: Heritage Assets and Stewardship Land</u>	Jul-05
SFFAS-30	<u>Statement of Federal Financial Accounting Standards No 30: Inter-Entity Cost Implementation Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts</u>	Aug-05
SFFAS-31	<u>Accounting for Fiduciary Activities</u>	Oct-06
SFFAS-32	<u>Consolidated Financial Report of the United States Government Requirements: Implementing Statement of Federal Financial Accounting Concepts 4 "Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government"</u>	Sep-06

SFFAS-33	<u><i>Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates</i></u>	Oct-08
SFFAS-34	<u><i>The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board</i></u>	Jul-09
SFFAS 35	<u><i>Estimating the Historical Cost of General Property, Plant, and Equipment -- Amending Statements of Federal Financial Accounting Standards 6 and 23</i></u>	Oct-09
SFFAS 36	<u><i>Reporting Comprehensive Long-Term Fiscal Projections for the U.S. Government</i></u>	Sep-09
SFFAS 37	<u><i>Social Insurance: Additional Requirements for Management's Discussion and Analysis and Basic Financial Statements</i></u>	Apr-10
SFFAS 38	<u><i>Accounting for Federal Oil and Gas Resources</i></u>	Apr-10
SFFAS 39	<u><i>Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statement on Auditing Standards</i></u>	Aug-10
<u>TFM</u>	<u>Treasury Financial Manual</u>	
	<u>Treasury Financial Manual Home page</u>	
TFM S2 09-02	<u><i>U.S. Standard General Ledger</i></u>	Aug-09
TFM A-2009-07	<u><i>Final Federal Account Symbols and Titles: The FAST Book</i></u>	Aug-09
5 CFR Part 1315	<u><i>Code of Federal Regulations-Title 5—Prompt Payment Act</i></u>	Sep-99
TFM	<u><i>Treasury Financial Manual - Volume 1</i></u>	Sep-09
TFM Bulletin No. 2007-03	<u><i>Intragovernmental Business Rules</i></u>	Oct-06
TFM Bulletin No. 2007-06	<u><i>Intra-governmental Payment and Collection (IPAC) System - Treasury Account Symbol (TAS)/Business Event Type Code (BETC) Reporting</i></u>	Jun-07
<u>DoDFMR</u>	<u>DoD Financial Management Regulation</u>	
	<u>DoDFMR Homepage</u>	Dec-10

	<u>DoDFMR Recently Published Changes</u>	Dec-10
1	<u>GENERAL FINANCIAL MANAGEMENT INFORMATION, SYSTEMS AND REQUIREMENTS</u>	Jun-10
2a	<u>BUDGET FORMULATION AND PRESENTATION (CHAPTERS 1-3)</u>	Aug-10
2b	<u>BUDGET FORMULATION AND PRESENTATION (CHAPTERS 4-19)</u>	Sep-10
3	<u>BUDGET EXECUTION - AVAILABILITY AND USE OF BUDGETARY RESOURCES</u>	Nov-10
4	<u>ACCOUNTING POLICY AND PROCEDURES</u>	May-10
5	<u>DISBURSING POLICY AND PROCEDURES</u>	Nov-10
6a	<u>REPORTING POLICY AND PROCEDURES</u>	Oct-10
6b	<u>FORM AND CONTENT OF THE DEPARTMENT OF DEFENSE AUDITED FINANCIAL STATEMENTS</u>	Sep-09
7a	<u>MILITARY PAY POLICY AND PROCEDURES - ACTIVE DUTY AND RESERVE PAY</u>	Nov-10
7b	<u>MILITARY PAY POLICY AND PROCEDURES - RETIRED PAY</u>	Nov-10
7c	<u>SPECIAL MILITARY PAY/PERSONNEL PROGRAMS AND OPERATING PROCEDURES</u>	Jan-10
8	<u>CIVILIAN PAY POLICY AND PROCEDURES</u>	Sep-10
9	<u>TRAVEL POLICY AND PROCEDURES</u>	Oct-10
10	<u>CONTRACT PAYMENT POLICY AND PROCEDURES</u>	Nov-10
11a	<u>REIMBURSABLE OPERATIONS, POLICY AND PROCEDURES</u>	Jul-10
11b	<u>REIMBURSABLE OPERATIONS, POLICY AND PROCEDURES- WORKING CAPITAL FUNDS (WCF)</u>	Apr-10
12	<u>SPECIAL ACCOUNTS, FUNDS AND PROGRAMS</u>	Oct-10
13	<u>NONAPPROPRIATED FUNDS POLICY AND PROCEDURES</u>	Nov-10
14	<u>ADMINISTRATIVE CONTROL OF FUNDS AND ANTIDEFICIENCY</u>	Nov-10

	<u>ACT VIOLATIONS</u>	
15	<u>SECURITY ASSISTANCE POLICY AND PROCEDURES</u>	Jun-10
<u>DoDD</u>	<u>DoD Directives</u>	
5118.5	<u>DoD Directive 5118.5: Defense Finance and Accounting Service</u>	Dec-91
8500.01E (Supersedes 5200.28)	<u>DoD Directive 8500.01E: Information Assurance</u>	Oct-02
8000.01	<u>DoD Directive 8000.1 Management of DoD Information Resources and Information Technology (formerly 8000.1)</u>	Feb-09
<u>DoDI</u>	<u>DoD Instructions</u>	
8510.01 (Supersedes 5200.4)	<u>Dod Information Assurance Certification And Accreditation Process (DIACAP)</u>	Nov-07
5000.02	<u>DoD Instruction 5000.02 Operation of the Defense Acquisition System</u>	Dec-08
<u>USC</u>	<u>United States Code</u>	
	<u>U.S. Code Home page</u>	
	<u>U.S. Code Title 5 - Government Organization and Employees</u>	Jan-09
Sec. 8334	<u>Deductions, Contributions, and Deposits</u>	Jan-09
Sec. 8701	<u>Definitions</u>	Jan-09
Sec. 8906	<u>Contributions</u>	Jan-09
<u>GAO</u>	<u>Government Accountability Office</u>	
GAO-09-232G	<u>Federal Information System Controls Audit Manual (FISCAM)</u>	Feb-09