



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 15, Seized Assets

September 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 15, Seized Assets

1. PURPOSE

- a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Seized Asset financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-G, "Federal Requirements for Financial Management Systems," commonly known as the "Blue Book," as a multivolume Manual titled DFAS 7900.4-M. The Blue Book is a comprehensive compilation of the Federal Financial Management Improvement Act (FFMIA) and DoD system requirements.
- b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and the authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>. Appendix 4 of the Blue Book includes links to where authoritative sources of requirements may be accessed.
- c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Seized Asset functionality.

2. APPLICABILITY:

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

3. POLICY:

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

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

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

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249

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

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

Steve Bonta
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Center of Excellence

TABLE OF CONTENTS

SEIZED ASSETS INTRODUCTION	1
SEIZED ASSETS REQUIREMENTS	2
Chapter 01 - Seizure Activities	2
Chapter 02 - Asset Custody Activities	5
Chapter 03 - Asset Disposition Activities	10
Chapter 04 - Interfacing Systems	14
Chapter 05 - Forfeiture Activities	17
Chapter 06 - Reporting and Other Requirements	19
ACRONYMS	25

SEIZED ASSETS INTRODUCTION

The United States Government's authority to seize and take ownership (forfeiture) of private property from individuals involved in civil and criminal wrongdoing has been in place for many years. However, within the last decade, much more emphasis has been placed on the use of forfeiture—particularly in the “war” against illegal drugs—to provide economic punishment for criminals and their enterprises. Numerous agencies (including the Department of Defense) have forfeiture authority, although the two principal agencies engaged in this law-enforcement activity are the Department of Justice and the Department of Treasury. Because of the importance and materiality of activities related to the seizure of property by the Government, the Financial Systems Integration Office (FSIO) has prescribed certain requirements for financial systems that track the status of seized assets from the time of seizure to final disposition.

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	15.01.001			The system must provide a unique identifier for seized property that will facilitate tracking the asset through seizure, holding, and disposition.	JFMIP SR-99-14, Dec 99, Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities _1
Seizure Activities	15.01.002			The system must provide timely recording of the date of seizure, the type of asset, the location where it was seized, the storage location, the owner(s) if known, and the entities involved in the seizure.	JFMIP SR-99-14, Dec 99, Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities _2
Seizure Activities	15.01.003			The system must provide timely and accurate recording of the originally assigned value of the asset and any subsequent updates to the valuation.	JFMIP SR-99-14, Dec 99, Pg. 14		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seizure_Activities _3

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	15.01.004			The system must provide timely recording of any mortgage and claim liabilities against each asset seized for forfeiture or Internal Revenue Code enforcement.	JFMIP SR-99-14, Dec 99, Pg. 14		Manage Liabilities□Post to General Ledger□Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seizure_Activities_4
Seizure Activities	15.01.005			The system must provide the capability to obtain the current information on processing status of any seized property in the database by use of an automated query mechanism.	JFMIP SR-99-14, Dec 99, Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_5
Seizure Activities	15.01.006			The system must provide the information needed to enable routine verification of the legal authority for that seizure, including the ability to verify that the agency seizure/forfeiture criteria have been observed.	JFMIP SR-99-14, Dec 99, Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_6

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Seizure Activities	15.01.007			The system must be capable of correcting, amending, and canceling the seizure authorization for property under seizure and provide reports to responsible program officials on this activity.	JFMIP SR-99-14, Dec 99, Pg. 14		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seizure_Activities_7
Seizure Activities	15.01.008			The system must provide information necessary for prompt payment of properly authorized and billed services, and interact with the Core Financial System to accomplish this task.	JFMIP SR-99-14, Dec 99, Pg. 14		Manage Liabilities Update Asset Record	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Seizure_Activities_8
Seizure Activities	15.01.010			The system must allocate and record all appropriate costs of the seizure on a basis consistent with the type of property and the nature of the seizure.	JFMIP SR-99-14, Dec 99, Pg. 14		Manage Liabilities Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seizure_Activities_9

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	15.02.001			The system must capture, record, and maintain accurate information on the current legal status, geographic location, responsible custodian, and current recorded value of seized property and forfeited assets in custody.	JFMIP SR-99-14, Dec 99, Pg. 16		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Custody_Activities_1
Asset Custody Activities	15.02.002			The system must provide a record documenting that advertising and the issuance of notice of the property seized have been accomplished, if required.	JFMIP SR-99-14, Dec 99, Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_2
Asset Custody Activities	15.02.003			The system must have the capability to provide information to enable seized cash to be deposited promptly into cash holding accounts, if required.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_3

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	15.02.004			The system must have the capability to track and promptly record the deposit of revenue generated by seized businesses and cash on a basis consistent with the nature of the property.	JFMIP SR-99-14, Dec 99, Pg. 15		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Custody_Activities_4
Asset Custody Activities	15.02.005			The system must have the capability to segregate forfeited assets from property in a seized or detained status.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_5
Asset Custody Activities	15.02.006			The system must have the capability to allocate and record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the custodial action.	JFMIP SR-99-14, Dec 99, Pg. 15		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Custody_Activities_6

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	15.02.007			The system must have the capability to record and account for all theft, loss, and damage expenses by identification number.	JFMIP SR-99-14, Dec 99, Pg. 15		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Custody_Activities_7
Asset Custody Activities	15.02.008			The system must have the capability to provide accurate and timely reconciliation between the seizing agency's seizure records and property records of custodians being used to maintain, store, and dispose of seized property.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_8

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	15.02.009			The system must be able to provide information to allow the independent verification that each item of seized property or each forfeited asset is in the physical or constructive custody of the government and that the recorded quantity, legal status, geographic location, and value are accurate.	JFMIP SR-99-14, Dec 99, Pg. 15		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Custody_Activities_9
Asset Custody Activities	15.02.010			The system must be able to provide information to allow an independent verification that all billed contractor/vendor services were actually performed.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_10
Asset Custody Activities	15.02.011			The system must have the capability to record and track cost bonds, as appropriate.	JFMIP SR-99-14, Dec 99, Pg. 15		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Custody_Activities_11

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Custody Activities	15.02.014			The system must have the capability to provide information to promptly pay all contractors or vendors performing maintenance/management services and interact with the Core Financial System to accomplish this task.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_12
Asset Custody Activities	15.02.017			The system must have the capability to record the forfeiture, as appropriate.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_13
Asset Custody Activities	15.02.019			The system must have the capability to record information on the legal authority for forfeitures as appropriate.	JFMIP SR-99-14, Dec 99, Pg. 15		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Custody_Activities_14

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	15.03.001			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.	JFMIP SR-99-14, Dec 99, Pg. 17		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Disposition_Activities_1
Asset Disposition Activities	15.03.002	Y		The system should have the capability to flag low-value and time sensitive assets to assure their timely recording and liquidation.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_2

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	15.03.003			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.	JFMIP SR-99-14, Dec 99, Pg. 17		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Disposition_Activities_3
Asset Disposition Activities	15.03.004			The system must be able to verify that proper authorization exists for all dispositions.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_4
Asset Disposition Activities	15.03.006			The system must have the capability to record and account accurately for all distributions of excess revenues over expenses.	JFMIP SR-99-14, Dec 99, Pg. 17		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Disposition_Activities_5

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	15.03.007			The system must be able to provide a complete accounting for both the applicable central fund balances and any related deposit fund balance.	JFMIP SR-99-14, Dec 99, Pg. 17		Manage General Ledger □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_6
Asset Disposition Activities	15.03.009			The system must have the capability to provide an audit trail for assets distributed to other entities.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_7
Asset Disposition Activities	15.03.010			The system must have the capability to record the deposit into the applicable accounts of all proceeds from the sale of forfeited or abandoned assets.	JFMIP SR-99-14, Dec 99, Pg. 17		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Disposition_Activities_8

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	15.03.011			The system must be capable of recording the transfer of cash from the applicable deposit fund to the applicable central fund account.	JFMIP SR-99-14, Dec 99, Pg. 17		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Asset_Disposition_Activities_9
Asset Disposition Activities	15.03.012	Y		The system should have the capability to periodically test asset disposition transactions to ensure that the process is not being victimized by insider transactions.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_10
Asset Disposition Activities	15.03.013	Y		The system should be able to ensure that all billed contractor services were actually performed.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_11
Asset Disposition Activities	15.03.014			The system must be able to support the payment of contractors, innocent owners, or approved claimants.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_12

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Asset Disposition Activities	15.03.015			The system must accurately record a partial distribution of an asset.	JFMIP SR-99-14, Dec 99, Pg. 17		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Disposition_Activities_13
Interfacing Systems	15.04.001	Y		The system should be able to provide the flexibility to accept data input from multiple media that recognize the user agencies' unique data input requirements.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_1
Interfacing Systems	15.04.002	Y		The system should be able to customize data input, processing rules, and edit criteria; and to give agencies the flexibility in defining internal operational procedures and in supporting agency requirements.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_2
Interfacing Systems	15.04.003	Y		The system should be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_3

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interfacing Systems	15.04.004	Y		The system should provide the capability to upload and download data in an interface environment.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_4
Interfacing Systems	15.04.005	Y		The system should be able to provide multiple-media output reports and to recognize the user agencies' unique data output requirements.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_5
Interfacing Systems	15.04.006	Y		The system should allow users to customize output for their reporting needs. It should also have interfaces to other systems that are necessary to link financial and program results and meet agency requirements for external processing. (e.g., general ledger posting, budget reconciliation and execution, cost accumulation).	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_6

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interfacing Systems	15.04.007			The system should be able to transmit information on the results of seizure transactions and forfeiture transactions to the Core Financial System requirements itemized by in the Core Financial System Requirements for the following purposes: - generating requests for disbursements- updating the standard general ledger- generating obligation records- generating requests for funds transfer – updating funds control.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_7
Interfacing Systems	15.04.008			The system should have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.	JFMIP SR-99-14, Dec 99, Pg. 20		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_8
Interfacing Systems	15.04.009			The system must be able to accept, process, and report on transactions with other internal and external systems.	JFMIP SR-99-14, Dec 99, Pg. 18		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Asset_Interfacing_Systems_9

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forfeiture Activities	15.05.001			The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.	JFMIP SR-99-14, Dec 99, Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_1
Forfeiture Activities	15.05.002			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.	JFMIP SR-99-14, Dec 99, Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_2
Forfeiture Activities	15.05.003			The system must timely and accurately record the original assigned value and any subsequent updates to the valuation.	JFMIP SR-99-14, Dec 99, Pg. 16		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Forfeiture_Activities_3

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forfeiture Activities	15.05.004			The system must timely record any mortgage and claim liabilities against each asset seized for forfeiture.	JFMIP SR-99-14, Dec 99, Pg. 16		Manage Liabilities□Post to General Ledger□Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Forfeiture_Activities_4
Forfeiture Activities	15.05.005			The system must be capable of obtaining the current information on processing status of any abandoned property or forfeited assets in the database by use of any automated query mechanism.	JFMIP SR-99-14, Dec 99, Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_5
Forfeiture Activities	15.05.006			The system must maintain information necessary to enable routine verification of the legal authority for the seizure. This information must include the ability to verify that the agency seizure or forfeiture criteria have been observed.	JFMIP SR-99-14, Dec 99, Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_6

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forfeiture Activities	15.05.007			The system must maintain information necessary for prompt payment of properly authorized and billed services, and interact with the Core Financial System to accomplish this task.	JFMIP SR-99-14, Dec 99, Pg. 16		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Forfeiture_Activities_7
Forfeiture Activities	15.05.008			The system must support the recording and capture of all appropriate costs of the forfeiture process on a basis consistent with the type of property.	JFMIP SR-99-14, Dec 99, Pg. 16		Post to General Ledger Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Forfeiture_Activities_8
Reporting and Other Requirements	15.06.001	Y		The system should be able to measure the time interval for the entire process and for: - Cash seizure to deposits into holding account - Seizure to noticing - petition receipt to petition ruling - Seizure to forfeiture - forfeiture to disposal - Equitable sharing request to sharing decision - Forfeiture to equitable sharing disbursement	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_1

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	15.06.002			The system should periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_2
Reporting and Other Requirements	15.06.003	Y		The system should periodically compare the date that each seizure or forfeiture event is captured in the system and the date the event actually occurred. The system should also compare the results to establish management data entry goals.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_3
Reporting and Other Requirements	15.06.004	Y		The system should periodically calculate trends in theft, loss, or damage to seized property or forfeited assets.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_4
Reporting and Other Requirements	15.06.005	Y		The system should maintain a record of preliminary estimates of the timing and the financial results (net dollar value realized, the percentage of the currently recorded appraised value realized, and the percentage of value lost) for each forfeited asset.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_5

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	15.06.006			The system should periodically calculate trends in the ratio of property management and disposal costs to gross sales proceeds for all assets sold and comparisons of results to established management goals.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Cost Analysis Update Asset Record	Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Assets_Reporting_6
Reporting and Other Requirements	15.06.007			The system should periodically calculate trends in the ratio of gross sales proceeds to appraise or market value of all assets sold by asset type or comparison to established management goals.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Cost Analysis Update Asset Record	Cost Management Acquire-to-Retire Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Seized_Assets_Reporting_7
Reporting and Other Requirements	15.06.009	Y		The system should accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_8

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	15.06.010	Y		The system should have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.	JFMIP SR-99-14, Dec 99, Pg. 19		Post to General Ledger □ Update Asset Record	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to	Seized_Assets_Reporting_9
Reporting and Other Requirements	15.06.011			The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Managerial Accounting □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_10
Reporting and Other Requirements	15.06.012			The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Managerial Accounting □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_11

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	15.06.013			The seized property and asset forfeiture system must be able to support performance measures that management can use to assess the efficiency and quality of the financial management process.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Managerial Accounting □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_12
Reporting and Other Requirements	15.06.014			The seized property and asset forfeiture system must be able to support performance measurement for specific program components, such as property disposal.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Managerial Accounting □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_13
Reporting and Other Requirements	15.06.015	Y		The seized property and asset forfeiture system should provide the capability for management to assess performance from a variety of perspectives, including program wide or agency wide levels.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Managerial Accounting □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_14
Reporting and Other Requirements	15.06.016			The seized property and asset forfeiture system must provide reports for accounting and payment history purposes that are adapted to meet agency needs.	JFMIP SR-99-14, Dec 99, Pg. 19		Perform Managerial Accounting □ Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_15

SEIZED ASSETS REQUIREMENTS

DFAS 7900.4-M, Vol. 15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting and Other Requirements	15.06.017			The seized property and asset forfeiture system must maintain supporting documentation throughout the editing and processing activity of the system.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_16
Reporting and Other Requirements	15.06.018			The system must be able to record and track transactions and related information in order to provide the basis for control.	JFMIP SR-99-14, Dec 99, Pg. 19		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Seized_Assets_Reporting_17

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
OFFM	Office of Federal Financial Management