



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual  
Volume 17, Disbursing

September 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

<b>VOLUME 17 - Disbursing</b>		
<b>Req ID</b>	<b>Change Type</b>	<b>Reason for Change</b>
<b>17.01.001</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date and paragraph reference updated per DoDFMR.</b>
<b>17.01.002</b>	<b>D</b>	<b>Delete - forms requirements are included in 17.01.001.</b>
<b>17.02.026</b>	<b>D</b>	<b>Requirement moved to # 05.02.070. This function is not a Disbursing function, but performed by the Debt Collection Officer in Debts Management.</b>
<b>17.03.001</b>	<b>C</b>	<b>Issuance date updated per DoDFMR.</b>
<b>17.03.002</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date updated per DoDFMR.</b>
<b>17.03.003</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date updated per DoDFMR.</b>
<b>17.03.004</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date updated per DoDFMR.</b>
<b>17.03.005</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date updated per DoDFMR.</b>
<b>17.03.006</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date updated per DoDFMR.</b>
<b>17.03.007</b>	<b>D</b>	<b>Reference to using PACER in the DoDFMR has been removed per DoDFMR update. This is no longer a valid requirement.</b>
<b>17.04.001</b>	<b>D</b>	<b>Requirement no longer in DoDFMR, per latest DoDFMR update: August 2010.</b>
<b>17.04.002</b>	<b>C</b>	<b>Verbiage changed to verbatim and issuance date updated per DoDFMR.</b>

17.04.003	C	Verbiage changed to verbatim and issuance date updated per DoDFMR.
17.04.026	C	Verbiage changed to verbatim and issuance date and paragraph reference updated per DoDFMR.
17.05.001	D	US Savings bond requirements. DoD does not deduct nor issue Saving Bonds, the U.S. Treasury has full responsibility.
17.05.002	D	US Savings bond requirements. DoD does not deduct nor issue Saving Bonds, the U.S. Treasury has full responsibility.
17.05.003	D	US Savings bond requirements. DoD does not deduct nor issue Saving Bonds, the U.S. Treasury has full responsibility.
17.05.004	D D	US Savings bond requirements. DoD does not deduct nor issue Saving Bonds, the U.S. Treasury has full responsibility.
17.05.005	C	Verbiage changed to verbatim and issuance date and paragraph reference updated per DoDFMR.
17.06.001	C	Verbiage changed to verbatim and issuance date and paragraph reference updated per DoDFMR.
17.06.002	D	Update to DODFMR Vol 5, Chpt. 20 removed this requirement
17.06.003	D	Requirement moved to A/P Vol. 9, Ch. 6: 09.06.023 - Reporting. Not a disbursing function
17.06.009	D	Update to DODFMR Vol 5, Chpt. 26 deletes this chapter from the FMR per the Navy's letter dated September 21, 2010.
17.06.010	D	Update to DODFMR Vol 5, Chpt. 26 deletes this chapter from the FMR per the Navy's letter dated September 21, 2010.
17.07.001	D	IPAC is not part of the disbursing system. IPAC is part of FMS GOALS. Funds are transmitted through IPAC. Disbursing records the disbursement or collection.
17.07.002	D	IPAC is not part of the disbursing system. IPAC is part of FMS GOALS. Funds are transmitted through IPAC. Disbursing records the disbursement or collection.
17.07.003	C	Verbiage changed to verbatim and issuance date and paragraph reference updated per DoDFMR.
17.08.002	D	Neither original paragraph reference nor requirement verbiage are in the DoDFMR, as of Aug 2010.
17.08.003	C	Verbiage changed to verbatim and issuance date and paragraph reference updated per DoDFMR.

***Chart Legend:***

**A - Added FFMRs**

These are new requirements due to revised and updated source document

**C - Changed FFMRs**

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

**D - Deleted FFMRs**

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

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



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual  
Volume 17, Disbursing

September 2011

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Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements  
**Volume 17, Disbursing**

## 1. PURPOSE

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

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

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

## 2. APPLICABILITY:

Requirements contained 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 Disbursing financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, “Federal Financial Management Improvement Act of 1996” September 30, 1996.

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

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

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

E-mail questions, comments, and suggestions to: [ffmiarequirements@dfas.mil](mailto: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  
Director, Financial Management  
Center of Excellence

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## **DISBURSING INTRODUCTION**

1. A Federal agency's Disbursing systems must be designed and implemented to:
  - a. Operate in accordance with laws, regulations, and judicial decisions;
  - b. Completely, accurately and promptly make disbursements;
  - c. Completely, accurately and promptly generate disbursing records and transactions;
  - d. Provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;
  - e. Interact timely and properly with core financial system; and
  - f. Provide adequate internal controls to ensure that the disbursing system(s) is operating as intended.
  
2. Each federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Within the DoD architecture, various systems perform functions relating to payments. For example, fund control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

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

3. The disbursing process supports activities required to make payments that were warehoused or to record payments made by other systems. The Core financial system must provide the capability to prepare requests for disbursement (payment schedules) and to create and transmit payment files in the formats required by Treasury for the initiation of EFTs and check payments for agencies for which Treasury does the actual disbursing. Some agencies have delegated disbursing authority and can print checks or initiate electronic transfers themselves. Agencies with delegated disbursing authority must comply with the requirements contained in I TFM Part 4 and all applicable requirements in this function. Federal payment regulations are documented in several different sources, including 5 CFR 1315 (codification of OMB Circular A-125, Prompt Payment), which specifies government policy for payments made to vendors against contracts. It states, in part, that agencies must make payments on time; pay interest when payments are late; and take discounts only when payments are made on or before the discount date and when it is advantageous to the government.



DISBURSING REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forms Creation and Use	17.01.001		C	<p><b>This volume prescribes the use of specific forms; see the DoD Forms Program website at <a href="http://www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm">http://www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm</a>. Some DoD Components use their own specific forms in lieu of those prescribed. In many instances, currently-operating disbursing systems generate these forms. These systems need not be modified to incorporate the forms prescribed by this volume. Affected Components may continue to use existing systems and the forms they generate until they all are replaced by a standard DoD disbursing system.</b></p>		DoDFMR Vol 5, Aug 10, Ch 1, 010103.B	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**DISBURSING REQUIREMENTS**

DFAS 7900.4-M, Vol. 17

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Forms Creation and Use	17.01.002		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Create and Transmit Payment Files	17.02.026		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.001		C	The disbursing system should provide the functionality to compare Report Date (the month and year that transactions were entered into the Department of the Treasury's computer system) and Check Issue Date as part of the Comparison of Checks Issued Report function.		DoDFMR Vol 5, Nov 10, Ch 9,090602.C.2	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Treasury Reporting	17.03.002		C	<p><b>Check Usage. Make checks payable to the payee stated on the disbursement voucher. Number disbursing vouchers sequentially with the lowest check number used to pay the lowest numbered disbursement voucher or the first name on a payroll. Maintaining this unbroken sequence facilitates check issue auditing and reporting. Automated systems producing disbursing vouchers must contain edit and validation controls ensuring exact information appearing on the vouchers is passed to the check printer.</b></p>	OFFM-NO-0106, Jan 06PMD-35	DoDFMR Vol 5, Sep 10, Ch 11,110206.C	Disburse	<p>Acquire-to-Retire                      Concept-to-Product                      Deployment-to-Redeployment/Retrograde                      Environmental Liabilities                      Hire-to-Retire                      Market-to-Prospect                      Procure-to-Pay                      Service-to-Satisfaction</p>	

DISBURSING REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Treasury Reporting	17.03.003		C	<b>Automated Disbursement Vouchers.</b> The entry of a check number on <b>automated disbursement vouchers is not required so long as</b> the voucher processing system <b>maintains</b> complete audit trails between disbursement vouchers and hard copy records.		DoDFMR Vol 5, Sep 10, Ch 11,110206.E	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.004		C	<b>Voucher Validation. Validate the voucher</b> by completing the Paid By (or Brief) block with the paying office location, DSSN, and business date of payment, <b>using a typewriter, automated system, or rubber stamp for this purpose. Do not show the geographical location if the disbursing office has a classified address.</b>		DoDFMR Vol 5, Sep 10, Ch 11,110205.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Treasury Reporting	17.03.005		C	<p><b>Disbursing Officer’s Check Issue Reporting and Check Reconciliation. Was the postprint verification completed for the check payment listing, checks, and check issue Level 8 data prior to releasing the checks and the check issue data through DCRM to the Department of the Treasury’s Check Payment and Reconciliation (CP&amp;R) system? When the check data is balanced, did the DO process automated or manual Level 8 data daily, weekly, or monthly to the Department of the Treasury through the DCRM?</b></p>		DoDFMR Vol. 5, Nov 09, Ch 7, Tbl 7-1, Items 5 and 6	Disburse	<p>Acquire-to-Retire                      Concept-to-Product                      Deployment-to-Redeployment/Retrograde                      Environmental Liabilities                      Hire-to-Retire                      Market-to-Prospect                      Procure-to-Pay                      Service-to-Satisfaction</p>	

DISBURSING REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Treasury Reporting	17.03.006		C	<b>Undeliverable Checks. The DO keeps a record of undeliverable checks using DD Form 2658 (Returned and Undeliverable Check/Bond Record), indicating the dates the checks are returned, check numbers, check dates, amounts, payees, voucher numbers, disposition, and dates of disposition. An electronic system is acceptable</b> to record undeliverable checks provided it includes all of the information required on the DD Form 2658 and it is accessible for a 6-year 3-month period.		DoDFMR Vol 5, Apr 11, Ch 8, 080303	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Treasury Reporting	17.03.007		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**DISBURSING REQUIREMENTS**

DFAS 7900.4-M, Vol. 17

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	17.04.001		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Records Archiving, Reporting and Internal Controls	17.04.002		C	DOs report deposit activity in connection with their financial reports. Each disbursing office prepares and submits the detailed deposit activity report formerly required by the respective Component. The net dollar value of these inputs ultimately is given to the Treasury, which also receives detailed reports from each depository of all SFs 215 and SFs 5515 received from DOs, or issued by depositories, as appropriate.		DoDFMR Vol 5, Dec 10, Ch 5,050401.A	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	17.04.003		C	<b>Improperly Prepared/Reported Deposit Tickets and Debit Vouchers with Incorrect Date, Voucher Number, and DSSN. Deposit differences may result from preparation errors by the preparing disbursing office or the depository, depending on where a given SF 215 or SF 5515 is prepared. Specific areas of these documents where proper preparation is most critical include the date, DSSN, voucher number, and amount blocks. Errors in any one or more of these blocks always result in deposit differences. These differences are detectable through daily monitoring of CASHLINK II. When an error is detected in the DSSN or amount block, the DO or his/her designated representative can</b>		DoDFMR Vol 5, Dec 10, Ch 5, 050402	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	



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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				<b>request the error be corrected via the “Agency Request Correct Voucher” function under the ALC Reconciler Role in CASHLINK II.</b>					
Records Archiving, Reporting and Internal Controls	17.04.004			The disbursing system shall interface with Defense Check Reconciliation Module (DCRM) so as to provide functionality to review check issue data from the entitlement systems for accuracy, prior to releasing the checks and/or releasing the check issue data to DCRM.		DoDFMR Vol 5, Nov 09, Ch 7 Tbl 7-1, Items 1 and 3	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Records Archiving, Reporting and Internal Controls	17.04.026		C	<b>Transaction information is submitted to the Treasury and the agency via the TRS. TRS reports this information to CA \$HLINK II (until it is decommissioned), and the information is available in CA \$HLINK II after the close of business. The transaction information includes both detailed payment information and summary SF 215 information. Both systems will allow the activity to download the information. DoDFMR Cite Reference changed from 204502.D to 240503.C</b>		DoDFMR Vol 5, Jun 11, Ch 24, 240503.C	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Savings Bonds	17.05.001		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**DISBURSING REQUIREMENTS**

**DFAS 7900.4-M, Vol. 17**

<b>Chapter</b>	<b>Req Id</b>	<b>Value Added?</b>	<b>Change Type</b>	<b>Requirement</b>	<b>Federal Sources</b>	<b>DoD Sources</b>	<b>BPM Processes</b>	<b>End 2 End Process</b>	<b>DFMIG Rule Name</b>
Savings Bonds	17.05.002		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Savings Bonds	17.05.003		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Savings Bonds	17.05.004		D D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

DISBURSING REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Savings Bonds	17.05.005		C	<p><b>Undeliverable or Returned Bonds. When the U.S. Postal Service returns a mailed bond to the FRB, Pittsburgh as undeliverable, the FRB, Pittsburgh sends the savings bond to the applicable DFAS Disbursing Officer (DO) who keeps a record of all bonds returned as undeliverable using an automated</b></p> <p>equivalent of DD Form 2658 (Returned and Undeliverable Check/Bond Record) <b>following procedures in Chapter 8 of this volume for undeliverable Treasury checks. The record must in</b></p> <p>include <b>at least</b> the series, denomination, and serial number, <b>and</b> date of the bond; name, address, and SSN of the owner; date of return; disposition; and date of disposition. If the bond is <b>later</b></p>		DoDFMR Vol 5, Oct 10, Ch 23, 230201	Disburse	<p>Acquire-to-Retire                      Concept-to-Product                      Deployment-to-Redeployment/Retrograde                      Environmental Liabilities                      Hire-to-Retire                      Market-to-Prospect                      Procure-to-Pay                      Service-to-Satisfaction</p>	

DISBURSING REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				delivered in person to the purchaser of the bond, <b>obtain</b> the signature of the purchaser on the record. <b>The DO makes every effort and uses all possible sources of information to deliver returned bonds. If delivery still cannot be made, the DO shall keep the bond for a period of 30-days.</b>					

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Electronic Commerce	17.06.001		C	<b>Electronic Funds Transfer (EFT). EFT is mandatory within the Department of Defense (DoD). EFT utilizes the Federal Reserve Bank (FRB) and its computer network to deposit funds into the checking or savings account of an individual or business. For guidance on mandatory use of EFT, see Volume 7A, Appendix C (Military Pay); Volume 8, Chapter 1 (Civilian Pay); and Volume 9, Chapter 2 and Chapter 8 (Travel Pay).</b>		DoDFMR Vol 5, Jun 11, Ch 24, 240102	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	17.06.002		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**DISBURSING REQUIREMENTS**

**DFAS 7900.4-M, Vol. 17**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Electronic Commerce	17.06.003		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	17.06.009		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Electronic Commerce	17.06.010		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**DISBURSING REQUIREMENTS**

**DFAS 7900.4-M, Vol. 17**

<b>Chapter</b>	<b>Req Id</b>	<b>Value Added?</b>	<b>Change Type</b>	<b>Requirement</b>	<b>Federal Sources</b>	<b>DoD Sources</b>	<b>BPM Processes</b>	<b>End 2 End Process</b>	<b>DFMIG Rule Name</b>
IPAC Transactions	17.07.001		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
IPAC Transactions	17.07.002		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	



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DFAS 7900.4-M, Vol. 17

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
IPAC Transactions	17.07.003		C	<b>A</b> collection or disbursement voucher (e.g., <b>DD Form 1131, SF 1080 (Voucher for Transfer Between Appropriations and/or Funds) or SF 1034 (Public Voucher for Purchases and Services Other than Personal)) shall be prepared</b> for each bill or payment entered <b>in</b> the system and <b>processed</b> through the DO in the same manner as other vouchers except that no check or cash payment is sent or received.		DoDFMR Vol 5, Jun 11, Ch 24, 240303.C.4	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	
Certification	17.08.002		D				Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**DISBURSING REQUIREMENTS**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Certification	17.08.003		C	<p>Electronic <b>and Digital Signatures.</b>  <b>Electronic and digital signatures</b> adopted by <b>anyone electronically signing or certifying any type of financial document</b> must be:</p> <ol style="list-style-type: none"> <li><b>1. Unique to that person;</b></li> <li><b>2. Under that person's</b> sole control or custody;</li> <li><b>3. Linked</b> to the <b>document</b> certified so that if <b>anything on the document is</b> changed, the electronic <b>or digital</b> signature is invalidated; <b>and</b></li> <li><b>4. Capable</b> of being verified by <b>a DO.</b></li> </ol>		DoDFMR Vol 5, Aug 10, Ch 1, 010303.D	Disburse	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	

**ACRONYMS**

ALC	Agency Location Code
ATM	Automated Teller Machine
CCD	Cash Concentration or Disbursement
CCD+	Cash Concentration or Disbursement Plus Addendum
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CP&R	Check Payment & Reconciliation
CTX	Corporate Trade Exchange
DCRM	Defense Check Reconciliation Module
DD	Direct Deposit
DDMS	Defense Debt Management System
DFAS	Defense Finance and Accounting Service
DO	Disbursing Office
DoD	Department of Defense
DSSN	Disbursing Station Symbol Number
ECS	Electronic Certification System
EFT	Electronic Funds Transfer
FFMIA	Federal Financial Management Improvement Act
FRB	Federal Reserve Bank
IDD	International Direct Deposit
IPAC	Intra-governmental Payment and Collection
NACHA	National Automated Clearing House Association
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
PACER	Payments Claims and Enhanced Reconciliation
PP&E	Property, Plant, and Equipment
PPD	Prearranged Payment and Deposit
PPD+	Prearranged Payment and Deposit Plus Addendum
RCB	Return Check and Bond
RFC	Regional Financial Center
RTN	Routing Transit Number
SB	Savings Bond
SPO	Split Pay Option
SPS	Secure Payment System
SSN	Social Security Number

TAFS	Treasury Appropriation Fund Symbol
TFM	Treasury Financial Manual
USSGL	United States Standard General Ledger