Defense Finance and Accounting Service

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**
08.03.048	**D**	**This is broad policy guidance, not a testable system requirement.**
08.03.071	**D**	**This is broad policy guidance, not a testable system requirement.**
08.03.072	**D**	**This is broad policy guidance, not a testable system requirement.**
08.03.074	**D**	**This is broad policy guidance, not a testable system requirement.**
08.05.025	**D**	**Duplicate of 08.05.028, which also cites the correct paragraph (100201H) and verbatim.**
08.05.026	**D**	**This is broad policy guidance, not a testable system requirement.**

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 8, Funds Control and Budgetary Accounting

September 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
                Volume 8, Funds Control and Budgetary Accounting

1. <u>PURPOSE</u>

a. This Volume presents the financial management system design and implementation requirement for Department of Defense (DoD) military components' and agencies' Funds Control and Budgetary Accounting functionality in 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) system 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 of requirements 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 progress toward reaching its strategic goal of providing services faster, better, and cheaper through intelligent systems. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Funds Controls and Budgetary Accounting functionality.

2. <u>APPLICABILITY</u>:

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

3. <u>POLICY</u>:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management systems for Funds Controls and Budgetary Accounting functionality. It represents 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 Manual incorporates revisions to the 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 Manual may forward questions, comments and suggested changes to:

<div align="center">

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

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4. <u>ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE</u>

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. <u>PROCEDURES</u>:

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

6. <u>RELEASABILITY</u>:

   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. <u>EFFECTIVE DATE</u>: This Volume is effective immediately.

Steve Bonta
Director, Financial Management
  Center of Excellence

TABLE OF CONTENTS

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 Office of Federal Financial Management (OFFM)'s "Core Financial System Requirements" (OFFM-NO-0106) document. 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.

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.001			To support the Budget Authority process, the Core financial system must provide automated functionality to record funding based on related budget execution documents (e.g., appropriation warrants and apportionments).	OFFM-NO-0106, Jan 06, FMC-01		Execute Apportionment and Allocate Funds Post to General Ledger	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	Record_Budget_Authority_And_Allocate_Funds_1
Record Budget Authority/Fund Allocation	08.01.004			To support the Funds Distribution process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMD-04		Establish Funds Control	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.008			To support the Budget Authority process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMC-05		Execute Rescission, Cancellation and Deferrals Manage Baseline for Reprogramming Post to General Ledger	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	Record_Budget_Authority_And_Allocate_Funds_4
Record Budget Authority/Fund Allocation	08.01.009			To support the Budget Authority process, the Core financial system must provide automated functionality to record budgetary authority (defined in OMB Circular A-11) including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.	OFFM-NO-0106, Jan 06, FMC-03		Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisf	Record_Budget_Authority_And_Allocate_Funds_5

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.010			To support the Budget Authority process, the Core financial system must provide automated functionality to record the expiration and cancellation of budget authority in accordance with OMB Circular A-11.	OFFM-NO-0106, Jan 06, FMC-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_6
Record Budget Authority/Fund Allocation	08.01.011			To support the Budget Planning process, the Core financial system must provide automated functionality to capture financial operating plans for any funded organization level or other accounting classification.	OFFM-NO-0106, Jan 06, FMA-01		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_7
Record Budget Authority/Fund Allocation	08.01.012			To support the Funds Distribution process, the Core financial system must provide automated functionality to record the modification of funding distributions at multiple organizational levels or elements of the accounting classification structure.	OFFM-NO-0106, Jan 06, FMD-05		#N/A	#N/A	Record_Budget_Authority_And_Allocate_Funds_8

Chapter	**Req Id**	**Value Added?**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
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.		DoDFMR Vol 03, Jun 09, Ch 13, 130203 A	Establish Funds Control Execute Apportionment and Allocate Funds	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_10
Record Budget Authority/Fund Allocation	08.01.019	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to generate allotment and sub-allotment information with sufficient detail to support funds control.	OFFM-NO-0106, Jan 06, FMD-09		Establish Funds Control	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_12
Record Budget Authority/Fund Allocation	08.01.020			To support the Budget Planning process, the Core financial system must provide automated functionality to capture financial operating and spending plans by month, quarter and year.	OFFM-NO-0106, Jan 06, FMA-03		Monitor and Improve Process Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_13

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.021			To support the Budget Authority process, the Core financial system must provide automated functionality to record multiple, successive continuing resolutions.	OFFM-NO-0106, Jan 06, FMC-07		Execute Apportionment and Allocate Funds Post to General Ledger	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	Record_Budget_Authority_And_Allocate_Funds_14
Record Budget Authority/Fund Allocation	08.01.022			To support the Funds Distribution process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMD-06		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Record_Budget_Authority_And_Allocate_Funds_15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.023			To support the Funds Distribution process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMD-07		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Record_Budget_Authority_And_Allocate_Funds_16
Record Budget Authority/Fund Allocation	08.01.024	Y		To support the Budget Authority process, the Core financial system should provide automated functionality to record apportioned funds in accordance with the latest OMB approved SF 132 Apportionment and Reapportionment Schedule.	OFFM-NO-0106, Jan 06, FMC-13		Execute Apportionment and Allocate Funds Post to General Ledger	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	Record_Budget_Authority_And_Allocate_Funds_17

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.025	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to capture requests for reprogramming of funds or additional funds outside the formal budget process.	OFFM-NO-0106, Jan 06, FMD-11		Perform Reprogramming and Transfers		Record_Budget_Authority_And_Allocate_Funds_18
Record Budget Authority/Fund Allocation	08.01.026	Y		To add value to the Budget Planning process, the Core financial system should provide automated functionality to Compare multiple versions of plans.	OFFM-NO-0106, Jan 06, FMA-07		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_19
Record Budget Authority/Fund Allocation	08.01.027	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to capture submitted, reviewed and approved status information on re-programming requests.	OFFM-NO-0106, Jan 06, FMD-12		Manage Report of Programs Perform Reprogramming and Transfers	Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect	Record_Budget_Authority_And_Allocate_Funds_20
Record Budget Authority/Fund Allocation	08.01.028	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to record budget authority changes based upon approval of reprogramming requests.	OFFM-NO-0106, Jan 06, FMD-13		#N/A	#N/A	Record_Budget_Authority_And_Allocate_Funds_21

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.029			To support the Budget Planning process, the Core financial system must provide automated functionality to capture spending plans for any funded organization level or other accounting classification.	OFFM-NO-0106, Jan 06, FMA-02		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_22
Record Budget Authority/Fund Allocation	08.01.030			To support the Budget Authority process, the Core financial system must provide automated functionality to capture fund specific information (e.g., public law, program, authority type, apportionment category, etc.) on budget execution documents.	OFFM-NO-0106, Jan 06, FMC-02		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_23
Record Budget Authority/Fund Allocation	08.01.031			To support the Budget Authority process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMC-04		Establish Funds Control Execute Apportionment and Allocate Funds	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Budget_Authority_And_Allocate_Funds_24

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.032			To support the Budget Authority process, the Core financial system must provide automated functionality to capture the start and end dates, amount, and public law number of a continuing resolution.	OFFM-NO-0106, Jan 06, FMC-08		Execute Continuing Resolution Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect	Record_Budget_Authority_And_Allocate_Funds_25
Record Budget Authority/Fund Allocation	08.01.033			To support the Budget Authority process, the Core financial system must provide automated functionality to record amendments to the amount and/or effective dates of an existing Continuing Resolution.	OFFM-NO-0106, Jan 06, FMC-09		Execute Continuing Resolution Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	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	Record_Budget_Authority_And_Allocate_Funds_26
Record Budget Authority/Fund Allocation	08.01.034			To support the Budget Authority process, the Core financial system must provide automated functionality to process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.	OFFM-NO-0106, Jan 06, FMC-10		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Record_Budget_Authority_And_Allocate_Funds_27

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.035			To support the Budget Authority process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMC-12		Post to General Ledger	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	Record_Budget_Authority_And_Allocate_Funds_28
Record Budget Authority/Fund Allocation	08.01.036	Y		To add value to the Funds Distribution process, the Core financial system should provide automated functionality to distribute system-generated allotment and sub-allotment information electronically to subordinate organizations.	OFFM-NO-0106, Jan 06, FMD-10		Distribute Program and Funding Document	Deployment-to-Redeployment/Retrograde	Record_Budget_Authority_And_Allocate_Funds_29
Record Budget Authority/Fund Allocation	08.01.039			To support the Funds Distribution process, the Core financial system must provide automated functionality to capture legal (statutory) and administrative (agency imposed) limitations on the use of funds.	OFFM-NO-0106, Jan 06, FMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Budget_Authority_And_Allocate_Funds_32

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Budget Authority/Fund Allocation	08.01.057			The system must maintain perpetual balances of unobligated amounts and unliquidated amounts, for each closed appropriation.		DoDFMR Vol 03, Nov 08, Ch 11, 110402K	Manage Benefits Manage Human Resources Compensation and Reimbursements Record Time and Attendance	Cost Management Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Hire-to-Retire Market-to-Prospect Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	#N/A
Maintain Fund Availability	08.02.001			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to validate funds availability prior to recording spending transactions.	OFFM-NO-0106, Jan 06, FME-09		Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Maintain_Fund_Availability_1

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.003			To support the Funds Distribution process, the Core financial system must provide automated functionality to record up to eight levels of funds distribution including levels used for appropriation and apportionment of budget authority.	OFFM-NO-0106, Jan 06, FMD-03		Establish Funds Control Execute Apportionment and Allocate Funds Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Maintain_Fund_Availability_2
Maintain Fund Availability	08.02.007			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to update balances used for funds controls to reflect changes in the status and amounts of commitments, obligations, expenditure and available balances.	OFFM-NO-0106, Jan 06, FME-12		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Maintain_Fund_Availability_4

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.009			To support the Funds Control/Funds Availability Editing activity, the Core financial 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.	OFFM-NO-0106, Jan 06, FME-10		Manage Execution Fund Account Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	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 Proposal-to-Reward Prospect-to-Order	Maintain_Fund_Availability_6
Maintain Fund Availability	08.02.012			To support the Budget Authority process, the Core financial system must provide automated functionality to calculate available fund balances based on reimbursable agreement authority.	OFFM-NO-0106, Jan 06, FMC-11		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Maintain_Fund_Availability_8

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.		DoDFMR Vol 03, Jun 09, Ch 15, 150204.C.2	Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Maintain_Fund_Availability_11
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.		DoDFMR Vol 03, Jun 09, Ch 10, 100201.G.1	Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Maintain_Fund_Availability_12

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.		DoDFMR Vol 03, Jun 09, Ch 10, 100201.G.2	Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Maintain_Fund_A vailability_13
Maintain Fund Availability	08.02.022			To add value to the Funds Status process, the Core financial system should 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).	OFFM-NO-0106, Jan 06, FMF-09		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Maintain_Fund_A vailability_14

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.023			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to reduce reimbursable authority and reimbursable agreement balances when customer orders are recorded.	OFFM-NO-0106, Jan 06, FME-17		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Maintain_Fund_Availability_15
Maintain Fund Availability	08.02.032			To support the Funds Control/Funds Availability Editing activity, the Core financial 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.	OFFM-NO-0106, Jan 06, FME-01				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Fund Availability	08.02.033			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to process spending documents that affect the availability of funds, including commitments, obligations, advances, and expenditures.	OFFM-NO-0106, Jan 06, FME-02				
Maintain Fund Availability	08.02.034			To support the General System Requirements, all components of an agency's integrated financial management system must provide complete and accurate funds control.	JFMIP SR-02-02, Jun 02, pg 59				
Maintain Fund Availability	08.02.036	Y		To add value and support the Funds Control/Funds Availability Editing activity, the Core financial system should provide capability for processing Non-Expenditure Transfers (NET) through the Department of Treasury Government-Wide Accounting System Authority Transfer Module.		DoDFMR Vol 03, Nov 08. Ch 03, 030405C	Establish Funds Control Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.006			To support the Funds Control/Commitments activity, the Core financial system must provide automated functionality to close commitment documents and document lines under the following circumstances: • By the system upon issuance of an obligating document • By an authorized user • As part of the year-end pre-closing process.	OFFM-NO-0106, Jan 06, FME-20		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.007			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.		DoDFMR Vol 03, Sep 09, Ch 08, 080202.A	Manage Liabilities Post to General Ledger	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	Record_Commitments_Obligations_And_Expenditures_4
Record Commitments, Obligations and Expenditures	08.03.010			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to record obligations when there is no related commitment.	OFFM-NO-0106, Jan 06, FME-24		#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_5

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.018			To support the Funds Control/Obligations activity, the Core financial 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, available for obligation or unavailable).	OFFM-NO-0106, Jan 06, FME-26		#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_6
Record Commitments, Obligations and Expenditures	08.03.019			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to process, track, and control records of call against blanket purchase agreements.	OFFM-NO-0106, Jan 06, FME-27		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Record_Commitments_Obligations_And_Expenditures_7

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.020			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to process, track, and control delivery orders against contract limitations.	OFFM-NO-0106, Jan 06, FME-28		Award Contract or Acknowledge Order or Issue Modification Post to General Ledger	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	Record_Commitments_Obligations_And_Expenditures_8

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.022			To support the Funds Status process, the Core financial system must provide automated functionality to generate a contract/Blanket Purchase Agreement (BPA) activity report. Parameters include contract/BPA number accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is list of accounting activity (obligations, expenditures, disbursements, etc.) under the contract/BPA, with vendor information, period of performance, document numbers, delivery order/task order numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	OFFM-NO-0106, Jan 06, FMF-03		#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_9

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.024			To support the Funds Control/Advances activity, the Core financial 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 an obligating document to support the advance payment made.	OFFM-NO-0106, Jan 06, FME-29		Award Contract or Acknowledge Order or Issue Modification Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_10
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.		DoDFMR Vol 03, Jun 09, Ch 15, 150306 B.	#N/A	#N/A	Record_Commitments_Obligations_And_Expenditures_12

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.029			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to capture start and end dates and posting frequency (monthly, quarterly, or specified number of days) of recurring entries and reversals such as accruals and obligations.	OFFM-NO-0106, Jan 06, SMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Commitments_Obligations_And_Expenditures_13
Record Commitments, Obligations and Expenditures	08.03.031			To support the Funds Control/Obligations activity, the Core financial system must provide automated functionality to capture a different vendor on an obligating document than the vendor captured on a referenced commitment.	OFFM-NO-0106, Jan 06, FME-25		Develop or Modify Contract or Order	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_14

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.033			To support the Funds Control/Obligations activity, the Core financial 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.	OFFM-NO-0106, Jan 06, FME-21		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_16

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.034			To add value to the Funds Control process, the Core financial system should provide automated functionality to capture the following other data fields on obligating documents: • Requester's name • Telephone number of requester • Deliver to location (e.g., room number, division) • Contact name • Contracting Officer Technical Representative (COTR) name • COTR telephone number • Comments.	OFFM-NO-0106, Jan 06, FME-32		Establish Sourcing Vehicle with Commercial Sources	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_17
Record Commitments, Obligations and Expenditures	08.03.035			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to validate period of availability. Prevent the allotment and reuse of de-obligated balances for new obligations in expired funds.	OFFM-NO-0106, Jan 06, FME-11		Establish Funds Control Identify and Reserve Supply Chain Resources Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution S	Record_Commitments_Obligations_And_Expenditures_18

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.037			To support the Funds Control/Commitments activity, the Core financial system must provide automated functionality to capture a suggested vendor on commitment documents.	OFFM-NO-0106, Jan 06, FME-19		Monitor Contract or Order	Deployment-to-Redeployment/Retrograde Order-to-Cash Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures _20
Record Commitments, Obligations and Expenditures	08.03.038			To support the Funds Control/Obligations activity, the Core financial 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.	OFFM-NO-0106, Jan 06, FME-22		Develop or Modify Contract or Order	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures _21
Record Commitments, Obligations and Expenditures	08.03.039			To support the Funds Control/Obligations activity, the Core financial 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.	OFFM-NO-0106, Jan 06, FME-23		Calculate Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures _22

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.040			To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record expenditures incurred against advance payments made, reducing the advance balance and liquidating the referenced obligation.	OFFM-NO-0106, Jan 06, FME-31		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Record_Commitments_Obligations_And_Expenditures_23

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.041			To support the Funds Status process, the Core financial system must provide automated functionality to generate a reimbursable agreement activity report. Parameters include reimbursable agreement number, accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is a list of accounting activity (commitments, obligations, advances, expenditures, etc.) under the reimbursable agreement, with customer/vendor information, period of performance, document numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	OFFM-NO-0106, Jan 06, FMF-04		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Record_Commitments_Obligations_And_Expenditures_24

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.044			To support the funds certification process, the agency's single integrated financial management 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.	JFMIP SR-02-02, Jun 02, pg 22		Certify Funds Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Service Request-to-Resolution Service-to-Satisfaction	Record_Commitments_Obligations_And_Expenditures_27

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.045			To support the funds certification process, the agency's single integrated financial management system should access 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).	I TFM Bulletin 2007-03, Oct 07; JFMIP SR-02-02, Jun 02, pg 23		Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Record_Commitments_Obligations_And_Expenditures_28

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.046			To support the funds certification process, the agency's single integrated financial management system should access the estimated quantity associated with establishing the obligation where applicable, such as for property or inventory purchases.	JFMIP SR-02-02, Jun 02, pg 23		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Record_Commitm ents_Obligations_ And_Expenditures _29
Record Commitments, Obligations and Expenditures	08.03.047	Y		To support the funds certification process, the agency's single integrated financial management system should enable electronic approvals, notification alerts, and point of entry automated requisition forms.	JFMIP SR-02-02, Jun 02, pg 23		Monitor Contract or Order	Deployment-to-Redeployment/Retrograde Order-to-Cash Prospect-to-Order	Record_Commitm ents_Obligations_ And_Expenditures _30
Record Commitments, Obligations and Expenditures	08.03.048		D	To support the General System Requirements, all components of an agency's integrated financial management system must provide complete, accurate, and prompt recording of obligations.	JFMIP SR-02-02, Jun 02, pg 59				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.054			To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain.	OFFM-NO-0106, Jan 06, SMC-15		#N/A	#N/A	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.055			To support the obligation process, the agency's single integrated financial management 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);	JFMIP SR-02-02, Jun 02, pg 26 & 27				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				• 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.					

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.056			To support the obligation process, the agency's single integrated financial management 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.	JFMIP SR-02-02, Jun 02, pg 27				
Record Commitments, Obligations and Expenditures	08.03.057			To support the obligation process, the agency's single integrated financial management 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.	JFMIP SR-02-02, Jun 02, pg 27				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.058			To support the obligation process, the agency's single integrated financial management system must access the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	JFMIP SR-02-02, Jun 02, pg 27				
Record Commitments, Obligations and Expenditures	08.03.059			To support the obligation process, the agency's single integrated financial management system must provide transaction details to support account balances.	JFMIP SR-02-02, Jun 02, pg 27				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.060			To support the obligation process, the agency's single integrated financial management system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) contract,9 including the following data elements captured at obligation and necessary for payment and/or other financial processes: • obligating document number (if different from contract number); • contractor name and address; • contract administration office; • payment office; • unit of measure; • unit price; • extended price; • quantity; • variance amount or percentage allowed; • total amount; • payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.); • delivery/performance schedule; • estimated completion	JFMIP SR-02-02, Jun 02, pg 28				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				date; • payment type (e.g., prompt pay, fast pay, progress pay, or partial pay); • names of government-designated receiving, invoice-approving, and acceptance officials; • shipping costs; and • shipping terms, e.g., Free On Board (FOB) destination.					
Record Commitments, Obligations and Expenditures	08.03.061			To support the obligation process, the agency's single integrated financial management system must identify the method of acquisition, e.g., purchase or lease.	JFMIP SR-02-02, Jun 02, pg 28				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.062	Y		To support the obligation process, the agency's single integrated financial management system should 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).	JFMIP SR-02-02, Jun 02, pg 29				
Record Commitments, Obligations and Expenditures	08.03.063			To support the obligation process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from Electronic Fund Transfer (EFT).	JFMIP SR-02-02, Jun 02, pg 29				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.064			To support the obligation process, the agency's single integrated financial management system should provide access to the following information related to an EFT payment • contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address; • signature, title, and telephone number of the contractor official authorized to provide EFT information; • name, address, and nine-digit routing and transit number (RTN) of the contractor's financial agent; • contractor's account number and type of account (checking, savings, or lockbox); • the Fedwire Transfer System telegraphic abbreviation of the contractor's financial	JFMIP SR-02-02, Jun 02, pg 29				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				agent; and • the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.					
Record Commitments, Obligations and Expenditures	08.03.065	Y		To support the obligation process, the agency's single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements.	JFMIP SR-02-02, Jun 02, pg 29				
Record Commitments, Obligations and Expenditures	08.03.066	Y		To support the obligation process, the agency's single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	JFMIP SR-02-02, Jun 02, pg 30				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.067	Y		To support the obligation process, the agency's single integrated financial management system should record periodic obligations • appropriate periodic obligations against appropriated funding and contracts; and • appropriate contract-specified cost escalations to existing contract line numbers.	JFMIP SR-02-02, Jun 02, pg 30				
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.		DoDFMR Vol 03, Jun 09, Ch 10, 100201C	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.069			For expected refunds, the system shall 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.		DoDFMR Vol 03, Jun 09. Ch 10, 100213I1	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A
Record Commitments, Obligations and Expenditures	08.03.070			The system shall prevent transactions where disbursements will exceed the unexpended balance of an account. The system must stop payments from the account immediately.		DoDFMR Vol 03, Nov 08, Ch 11, 110401C	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.071		D	The system shall ensure that a new cash disbursement, which would be chargeable (both as to purpose and amount) to an appropriation except that the appropriation is closed, must be paid from an appropriation that currently is available for the same purpose. However, a proposed payment may not exceed the: Unexpended balance of the closed appropriation. Unobligated balance of the currently available appropriation charged. One percent limitation (The cumulative amount of payments charged to a currently available appropriation, because the original appropriation(s) that otherwise would have been charged has been closed, may not exceed 1 percent of the total amount appropriated to the currently available appropriation being charged.)		DoDFMR Vol 03, Nov 08, Ch 11, 110402E-F	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.072		D	The system must ensure that corrections of payments involving closed appropriations are processed as inter- and intra-appropriation adjustments.		DoDFMR Vol 03, Nov 08, Ch 11, 110402H	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A
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.		DoDFMR Vol 03, Nov 08, Ch 11, 111403B	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Commitments, Obligations and Expenditures	08.03.074		D	The system shall support the provision of confirmation statements. Within 45 working days following the end of January, May and September each fiscal year the Assistant Secretaries of the Military Departments (Financial Management and Comptroller) and the Comptrollers of the Defense Agencies shall provide confirmation statements to the Director for Program and Financial Control, Office of the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller). The Confirmation Statement, and all Triannual Review documents, should include the name, email address, office symbol and telephone number (both commercial and DSN) of the Certifying Official. These confirmation statements must (1) confirm that the required commitment and obligation reviews have been conducted; (2) confirm that all known obligations have been		DoDFMR Vol 03, Sep 09, Ch 08, 080408			#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				recorded; and (3) identify the internal controls used to ensure that the detail reviews were conducted. In addition, the confirmation statement will identify by organization and individual, any funds holder that was unable to complete the required review or confirm the accuracy of the reported commitments and obligations and provide a full explanation of and any corrective action taken.					
Fund Analysis	08.04.001			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to capture accounting classification information on commitments, obligations, advances, and expenditures at the accounting line item level.	OFFM-NO-0106, Jan 06, FME-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Fund_Analysis_1

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.002			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against financial operating and spending plans.	OFFM-NO-0106, Jan 06, FME-13		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Fund_Analysis_2
Fund Analysis	08.04.006			To support the Funds Status process, the Core financial system must provide automated functionality to validate that funds availability balances used for funds control and funds status reporting agree with the general ledger.	OFFM-NO-0106, Jan 06, FMF-06		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Fund_Analysis_3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.008			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to maintain a history of changes made to commitment, obligation, advance, and expenditure documents.	OFFM-NO-0106, Jan 06, FME-07		Monitor Contract or Order Performance		Fund_Analysis_4
Fund Analysis	08.04.011			In order to prevent overpayments and ensure that applicable limitations are not exceeded, DoD Components shall 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).		DoDFMR Vol 03, Jun 09, Ch 10, 100201.G.3	0	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 Proposal-to-Reward Prospect-to-Order	Fund_Analysis_5

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.012			The system shall 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.		DoDFMR Vol 03, Jun 09, Ch 10, 100201.A	#N/A	#N/A	Fund_Analysis_6
Fund Analysis	08.04.014			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to maintain open documents to show the status of commitments, obligations, advances, accruals and disbursements by document (commodity) line item.	OFFM-NO-0106, Jan 06, FME-08		#N/A	#N/A	Fund_Analysis_7

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.015			To add value to the Budget Planning process, the Core financial system should provide automated functionality to generate plan results based on multiple measures including fixed dollar amounts, unit costs, cost allocations, labor hours or full-time equivalents (FTEs).	OFFM-NO-0106, Jan 06, FMA-05		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_8
Fund Analysis	08.04.016			To support the Budget Planning process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMA-04		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_9
Fund Analysis	08.04.017			To add value to the Budget Planning process, the Core financial system should provide automated functionality to maintain current and multiple historical versions of plans.	OFFM-NO-0106, Jan 06, FMA-06		Monitor and Improve Process		Fund_Analysis_10

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.019			To add value to the Funds Distribution process, the Core financial system should provide automated functionality to update allotments, sub-allotments, allocations and legal and administrative limitations based on changes to operating plans.	OFFM-NO-0106, Jan 06, FMD-08		Execute Apportionment and Allocate Funds Manage Execution Fund Account	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 Proposal-to-Reward Prospect-to-Order	Fund_Analysis_11
Fund Analysis	08.04.020			To add value to the Budget Planning process, the Core financial system should provide automated functionality to maintain financial operating and spending plans for future periods (i.e., future fiscal years).	OFFM-NO-0106, Jan 06, FMA-08		#N/A	#N/A	Fund_Analysis_12
Fund Analysis	08.04.021	Y		To add value to the Budget Planning process, the Core financial system should provide automated functionality to activate future period plans based on a specified plan start date or on-demand.	OFFM-NO-0106, Jan 06, FMA-09		Monitor and Improve Process		Fund_Analysis_13

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.022	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to classify budget projections using accounting classification elements (e.g., Apportionment categories, Authority type, etc.).	OFFM-NO-0106, Jan 06, FMB-01		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_14
Fund Analysis	08.04.023			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to calculate prior year budgets, actual spending amounts and variances at the line item level.	OFFM-NO-0106, Jan 06, FMB-03		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_15
Fund Analysis	08.04.024			To add value to the Budget Preparation process, the Core financial system should 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.	OFFM-NO-0106, Jan 06, FMB-05		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_16

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.025	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to define projection rates (e.g., 90%, 100%, 110%) by budget object class for use in budget formulation.	OFFM-NO-0106, Jan 06, FMB-06		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_17
Fund Analysis	08.04.026	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate payroll forecasts (i.e., anticipated compensation and benefits) at the object class and individual employee level.	OFFM-NO-0106, Jan 06, FMB-09		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_18
Fund Analysis	08.04.027	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate overhead projections using agency defined overhead rates.	OFFM-NO-0106, Jan 06, FMB-11		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_19

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.028			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget formulation data submitted in Excel or ASCII text delimited format.	OFFM-NO-0106, Jan 06, FMB-12		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_20
Fund Analysis	08.04.029	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to import budget submission guidance, other narrative text and briefing material written using common PC desktop applications (e.g., MS Word).	OFFM-NO-0106, Jan 06, FMB-13		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_21
Fund Analysis	08.04.030	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to distribute budget submission guidance electronically.	OFFM-NO-0106, Jan 06, FMB-14		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_22

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.031	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget information for multiple budget cycles (e.g. monthly, quarterly, semi-annual, and yearly).	OFFM-NO-0106, Jan 06, FMB-15		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_23
Fund Analysis	08.04.032	Y		To add value to the Budget Preparation process, the Core financial system should 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).	OFFM-NO-0106, Jan 06, FMB-16		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_24
Fund Analysis	08.04.033	Y		To add value to the Budget Planning process, the Core financial system should provide automated functionality to compare planned spending to actual spending.	OFFM-NO-0106, Jan 06, FMA-10		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_25

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.034	Y		To add value to the Budget Preparation process, the Core financial system should 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).	OFFM-NO-0106, Jan 06, FMB-02		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_26
Fund Analysis	08.04.035	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate budget formulation information for all categories on which legally binding budgetary decisions are made (e.g., appropriation limitations).	OFFM-NO-0106, Jan 06, FMB-17		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_27

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.036	Y		To add value to the Budget Preparation process, the Core financial system should 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).	OFFM-NO-0106, Jan 06, FMB-18		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_28
Fund Analysis	08.04.037	Y		To add value to the Budget Preparation process, the Core financial system should 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.	OFFM-NO-0106, Jan 06, FMB-04		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_29
Fund Analysis	08.04.038	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to calculate budget amounts for all, selected groups, or individual budget line items based on agency-defined projection rates.	OFFM-NO-0106, Jan 06, FMB-07		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_30

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.039	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate multiple budgets based on alternative agency-specified accounting structures, funding levels, and spending criteria.	OFFM-NO-0106, Jan 06, FMB-08		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_31
Fund Analysis	08.04.040	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to generate modified payroll forecasts.	OFFM-NO-0106, Jan 06, FMB-10		Perform Managerial Accounting	Environmental Liabilities	Fund_Analysis_32
Fund Analysis	08.04.041	Y		To add value to the Budget Preparation process, the Core financial system should provide automated functionality to capture SF-132 Schedule data by Treasury Appropriation Fund Symbol (TAFS).	OFFM-NO-0106, Jan 06, FMB-19		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Fund_Analysis_33

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.042			To support the Funds Status process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMF-01		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Fund_Analysis_34

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.043			To support the Funds Status process, the Core financial 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 USSGL crosswalk to the SF-133.	OFFM-NO-0106, Jan 06, FMF-05		Manage Execution Fund Account Perform Budgeting	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 Proposal-to-Reward Prospect-to-Order	Fund_Analysis_35

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.045			To support the Funds Status process, the Core financial system must provide automated functionality to query budget information. Parameters include accounting period, and allotment accounting classifications. Result is a display providing the following information: • Accounting classification elements • Total Allotment • Commitments • Obligations • Expenditures • Available Balance (available balance must equal the balance in the 4610 or 4620 account). Drill down from the commitments line, obligations line, and the expenditures line to the detailed transactions, documents, and document detail that support these lines.	OFFM-NO-0106, Jan 06, FMF-02		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Fund_Analysis_37

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.046			To add value to the Funds Status process, the Core financial system should provide automated functionality to notify the agency when funds availability by TAFS or internal fund code reaches a pre-defined percent of the original total funding amount.	OFFM-NO-0106, Jan 06, FMF-10		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Fund_Analysis_38
Fund Analysis	08.04.047	Y		To add value to the Funds Status process, the Core financial system should provide automated functionality to generate Excel files that are consistent with the presentation of budget schedules published in OMB Circular A-11.	OFFM-NO-0106, Jan 06, FMF-11		Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Fund_Analysis_39

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.063	Y		To support the de-obligation process, the agency's single integrated financial management system should provide the capability to access all information previously supplied for the original obligation.	JFMIP SR-02-02, Jun 02, pg 32		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Fund_Analysis_55
Fund Analysis	08.04.065			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against legal (statutory) and administrative (agency imposed).	OFFM-NO-0106, Jan 06, FME-14		#N/A	#N/A	
Fund Analysis	08.04.066			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor spending against reimbursable agreement amounts.	OFFM-NO-0106, Jan 06, FME-16				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Fund Analysis	08.04.067			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against specific object class limitations.	OFFM-NO-0106, Jan 06, FME-15				
Fund Analysis	08.04.068			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to monitor the use of funds against contracts, work-orders, task orders, and grants.	OFFM-NO-0106, Jan 06, FME-18				
Budgetary Accounting	08.05.007			To support the Document and Transaction Control process, the Core financial 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.	OFFM-NO-0106, Jan 06, SMB-19		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Budgetary_Accounting_1

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.008			To support the Funds Distribution process, the Core financial system must provide automated functionality to record allotments, sub-allotments, allocations and allowances (i.e. distribute funds) to multiple organizational levels or other elements of accounting classification.	OFFM-NO-0106, Jan 06, FMD-02		Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Budgetary_Accounting_2
Budgetary Accounting	08.05.011			To support the Funds Control/Funds Availability Editing activity, the Core financial system must provide automated functionality to record transactions against prior year funds, both expired and unexpired, in the current year.	OFFM-NO-0106, Jan 06, FME-04		Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	Budgetary_Accounting_3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.012			To support the Funds Control/Funds Availability Editing activity, the Core financial 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)). Prevent payments that cumulatively exceed 1 percent of the current year appropriation or the total amount available prior to close of the original appropriation.	OFFM-NO-0106, Jan 06, FME-05		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Budgetary_Accounting_4

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.013			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate the Report on Budget Execution and Budgetary Resources (SF-133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with Office of Management and Budget (OMB) Circular A-11 instructions and the USSGL crosswalk to the SF-133 report.	OFFM-NO-0106, Jan 06, GLG-09	DoDFMR Vol 6A, Mar 09, Ch 04, 040304A, 040305, 040308; Ch 09, 0908	#N/A	#N/A	
Budgetary Accounting	08.05.014			To support the Funds Control/Funds Availability Editing activity, the Core financial 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.	OFFM-NO-0106, Jan 06, FME-03		#N/A	#N/A	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.016			To support the Funds Control/Advances activity, the Core financial system must provide automated functionality to record advance payment refunds by document or document line item. Update the advance balance.	OFFM-NO-0106, Jan 06, FME-30				
Budgetary Accounting	08.05.020	Y		To support the obligation process, the agency's single integrated financial management system should 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.	JFMIP SR-02-02, Jun 02, pg 29 & 30				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.021			To support the obligation process, the agency's single integrated financial management system should 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.	JFMIP SR-02-02, Jun 02, pg 30				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.023	Y		To add value to the Document Referencing and Modification process, the Core financial system should 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.	OFFM-NO-0106, Jan 06, SMC-13				
Budgetary Accounting	08.05.024	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.	OFFM-NO-0106, Jan 06, SMC-14				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.025		D	The system must allow for official accounting activities to maintain proper general ledger controls for valid unpaid obligations and receivables pertaining to closed accounts. General ledger controls must be perpetuated until all obligations are paid and accounts receivable collected.		DoDFMR Vol 03, Jun 09, Ch 10, 100201G	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary Accounting	08.05.026		D	The system must be capable of supporting commitment accounting for the procurement appropriation accounts; military construction appropriation accounts; and the research, development, test and evaluation appropriation accounts. However, commitments need not be recorded for small purchases if, in the aggregate, they are not significant in the management of funds. Commitment accounting is not required for the operation and maintenance appropriation accounts, revolving fund accounts, or the military personnel appropriation accounts, but may be used if cost effective.		DoDFMR Vol 03, Jun 09, Ch 15, 150202E	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	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.		DoDFMR Vol 03, Jun 09, Ch 15, 150308C	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A
Budgetary Accounting	08.05.028			Official accounting activities must maintain proper general ledger controls for valid unpaid obligations and receivables pertaining to closed/canceled accounts. General ledger controls must be perpetuated until all obligations are paid and accounts receivable collected.		DoDFMR Vol 03, Jun 09, Ch 10, 100201H			#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.005			Reporting entities, whose financing comes wholly or partially from the budget, shall present the following material budgetary information in their financial statements: total budgetary resources available to the reporting entity during the period; the status of those resources (including "obligations incurred"); outlays.	SFFAS-7, Jun 08, Para 77, (a)-(c)		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Reporting_Of_Budgetary_Resources_4

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.006			Reporting entities shall disclose the following information about the status of budgetary resources in their financial statements: the amount of budgetary resources obligated for undelivered orders at the end of the period; available borrowing and contract authority at the end of the period; repayment requirements, financing sources for repayment, and other terms of borrowing authority used; material adjustments during the reporting period to budgetary resources available at the beginning of the year and an explanation thereof; existence, purpose, and availability of permanent indefinite appropriations; information about legal arrangements affecting the use of unobligated balances of budget authority such as time limits, purpose, and obligation limitations; explanations of any material differences between the information required by paragraph 77 and the amounts described as "actual" in	SFFAS-7, Jun 08, Para 79 (a)-(i)		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Reporting_Of_Budgetary_Resources_5

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				the Budget of the United States Government; 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 the amount of any capital infusion received during the reporting period.					
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.	SFFAS-7, Jun 08, Para 80				
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.	SFFAS-7, Jun 08, Para 95				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.009			To support the Funds Status process, the Core financial 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 Federal Agencies' Centralized Trial-Balance System (FACTS) II submissions to Financial Management Service (FMS).	OFFM-NO-0106, Jan 06, FMF-07		Manage Execution Fund Account Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Reporting_Of_Budgetary_Resources_6
Reporting	08.06.010			To support the Funds Status process, the Core financial 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.	OFFM-NO-0106, Jan 06, FMF-08		Manage Execution Fund Account	Acquire-to-Retire 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 Proposal-to-Reward Prospect-to-Order Service Request-	Reporting_Of_Budgetary_Resources_7

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	JFMIP SR-02-02, Jun 02, pg 61		Manage Execution Fund Account Perform Financial Reporting	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 Proposal-to-Reward Prospect-to-Order	Reporting_Of_Budgetary_Resources_8

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	08.06.013			To add value to the Budget Preparation process, the Core financial system should provide automated functionality to export SF-132 Schedules for each Treasury Appropriation Fund Symbol (TAFS) requiring apportionment in Excel file format specified by OMB.	OFFM-NO-0106, Jan 06, FMB-20				
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.		DoDFMR Vol 03, Nov 08, Ch 11, 110505	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.		DoDFMR Vol 03, Jun 09, Ch 15, 150203B	Establish Funds Control Execute Apportionment and Allocate Funds Manage Execution Fund Account Post to General Ledger	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 Proposal-to-Reward Prospect-to-Order	#N/A

<u>ACRONYMS</u>

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
FY	Fiscal Year
GL	General Ledger
JFMIP	Joint Financial Management Improvement Program
MAX	Computer system used by OMB to collect and process most of the information
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
SF	Standard Form
TAFS	Treasury Appropriation Fund Symbol
TFM	Treasury Financial Manual
USC	United States Code
USSGL	United States Standard General Ledger