



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Appendix 4, Authoritative Sources Reference

August 2015

Strategy, Policy and Requirements ZP

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

<u>Citation</u>	<u>Document Title/ Web Address</u>	<u>Date of Document</u>
<u>Federal Legislation</u>		
FFMIA	<u>Federal Financial Management Improvement Act of 1996</u>	1996
	<u>Federal Records Act of 1950</u>	1950
	<u>Government Paperwork Elimination Act of 1998 (Pub. L. 105-277)</u>	1998
GAO	<u>Government Accountability Office Title 7</u>	May-93
NIST SP 800-53	<u>NIST SP 800-53</u>	Feb-05
	<u>Immigration and Nationality Act Immigration Reform Control Act of 1986 (Pub.L PL099-603,Sec 112)</u>	Nov-86
E-Government Act	<u>EGovernment Act of 2002 (Pub. L. 107-347, Sec 305)</u>	Dec-02
<u>OMB Circulars</u>		
	<u>OMB Circulars</u>	
Cir A-11	<u>Circular No. A-11 Revised Subject: Preparation, Submission and Execution of the Budget</u>	Jun-15
Cir A-25	<u>Circular No. A-25 Revised, (Transmittal Memorandum No. 1) Subject: User Charges</u>	Dec-04
Cir A-123	<u>Circular No. A-123 Revised Subject: Management's Responsibility for Internal Controls</u>	Nov-00
Cir A- 129	<u>Circular No. A-129, Policies for Federal Credit Programs and Non-Tax Receivables</u>	Jan-13
Cir A-130	<u>Circular No. A-130 Revised, (Transmittal Memorandum No. 4), Subject: Management of Federal Information Resources</u>	Nov-00
Cir A-136	<u>Circular No. A-136, Financial Reporting Requirements</u>	Aug-15
<u>FASAB Federal Accounting Standards Advisory Board</u>		
	<u>FASAB Home page</u>	
SFFAC-1	<u>Statement of Federal Financial Accounting Concepts Number 1: Objectives of Federal Financial Reporting</u>	Sep-93
SFFAS-1	<u>Statement of Federal Financial Accounting Standards No 1: Accounting for Selected Liabilities</u>	Mar-93
SFFAS-2	<u>Statement of Federal Financial Accounting Standards No 2: Accounting for Direct Loans and Guarantees</u>	Aug-93
SFFAS-3	<u>Statement of Federal Financial Accounting Standards No 3: Accounting for Inventory and Related Property</u>	Oct-93
SFFAS-4	<u>Statement of Federal Financial Accounting Standards No 4: Managerial Cost Accounting Concepts and Standards for the Federal Government</u>	Jul-95

<u>Citation</u>	<u>Document Title/ Web Address</u>	<u>Date of Document</u>
SFFAS-6	<u>Statement of Federal Financial Accounting Standards No 6: Accounting for Property, Plant, and Equipment (PP&E)</u>	Nov-95
SFFAS-7	<u>Statement of Federal Financial Accounting Standards No 7 Implementation Guide</u>	Apr - 02
SFFAS-8	<u>Statement of Federal Financial Accounting Standards No 8: Supplementary Stewardship Reporting</u>	Sep-97
SFFAS-9	<u>Statement of Federal Financial Accounting Standards No 9: Deferral of Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS No. 4</u>	Oct-97
SFFAS-10	<u>Statement of Federal Financial Accounting Standards No 10: Accounting for Internal Use Software</u>	Jun-98
SFFAS-16	<u>Statement of Federal Financial Accounting Standards No 16: Amendments to Accounting for Property, Plant & Equipment: Measurement for Multi-Use Heritage Assets - Amends SFFAS-6 and SFFAS-8</u>	Sep-99
SFFAS-18	<u>Statement of Federal Financial Accounting Standards No 18: Amendments to Accounting Standards for Direct loans and Loan Guarantees – SFFAS-2</u>	May-00
SFFAS-23	<u>Statement of Federal Financial Accounting Standards No 23: Eliminating the Category National Defense Property, Plant, and Equipment</u>	May - 03
SFFAS-27	<u>Statement of Federal Financial Accounting Standards No 27: Identifying and Reporting Earmarked Funds</u>	Dec - 04
SFFAS-29	<u>Statement of Federal Financial Accounting Standards No 29: Heritage Assets and Stewardship Land</u>	Jul - 05
SFFAS-33	<u>Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates</u>	Oct - 08
SFFAS-14	<u>Statement of Federal Financial Accounting Standards No 14 Amendments to Deferred Maintenance Reporting Amends SFFAS6 and SFFAS8</u>	Jun-99
SFFAS-40	<u>Definitional Changes Related to Deferred maintenance and Repairs: Amending SFFAS6</u>	May-11
SFFAS-42	<u>Statement of Federal Financial Accounting Standards 42: Deferred Maintenance and Repairs</u>	Apr-12
SFFAS-44	<u>Statement of Federal Financial Accounting Standards 44</u>	Jan-13

DoDFMR

DoD Financial Management Regulation

	<u>DoDFMR Homepage</u>	Aug-15
	<u>DoDFMR Recently Published Changes</u>	Aug-15
1	<u>GENERAL FINANCIAL MANAGEMENT INFORMATION, SYSTEMS AND REQUIREMENTS</u>	
2a	<u>BUDGET FORMULATION AND PRESENTATION (CHAPTERS 1-3)</u>	
2b	<u>BUDGET FORMULATION AND PRESENTATION (CHAPTERS 4-19)</u>	
3	<u>BUDGET EXECUTION - AVAILABILITY AND USE OF BUDGETARY RESOURCES</u>	
4	<u>ACCOUNTING POLICY AND PROCEDURES</u>	
5	<u>DISBURSING POLICY AND PROCEDURES</u>	
6a	<u>REPORTING POLICY AND PROCEDURES</u>	
6b	<u>FORM AND CONTENT OF THE DEPARTMENT OF DEFENSE AUDITED FINANCIAL STATEMENTS</u>	
7b	<u>MILITARY PAY POLICY AND PROCEDURES - RETIRED PAY</u>	
8	<u>CIVILIAN PAY POLICY AND PROCEDURES</u>	

<u>Citation</u>	<u>Document Title/ Web Address</u>	<u>Date of Document</u>
9	TRAVEL POLICY AND PROCEDURES	
10	CONTRACT PAYMENT POLICY AND PROCEDURES	
11a	REIMBURSABLE OPERATIONS, POLICY AND PROCEDURES	
11b	REIMBURSABLE OPERATIONS, POLICY AND PROCEDURES- WORKING CAPITAL FUNDS (WCF)	
12	SPECIAL ACCOUNTS, FUNDS AND PROGRAMS	
13	NONAPPROPRIATED FUNDS POLICY AND PROCEDURES	
14	ADMINISTRATIVE CONTROL OF FUNDS AND ANTIDEFICIENCY ACT VIOLATIONS	
15	SECURITY ASSISTANCE POLICY AND PROCEDURES	

<u>DoDD</u>	<u>DoD Directives</u>
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	DoD Directives Home Page	
DoDD 8500.01E	Information Assurance (IA)	Apr-07
DoDD 8320.03	Unique Identification (UID) Standards for a Net Centric Department of Defense	Mar-07

<u>DoDI</u>	<u>DoD Instructions</u>
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8510.01 (Supersedes 5200.4)	Risk Management Framework (RMF) for DoD Information Technology	Mar-14
5000.02	DoD Instruction 5000.02 Operation of the Defense Acquisition System	Jan-15
	DoD Instructions Home Page	
DoDI 4165.14	Real Property Inventory (RPI) and Forecasting	Jan-14
DoDI 4165.70	Real Property Management	Apr-05
DoDI 8320.04	Item Unique Identification (IUID) Standards for Tangible Personal Property	Sep-15
DoDI 5000.64	Accountability and Management of DoD Equipment and Other Accountable Property	May-11
DoDI 8500.2	Information Assurance (IA) Implementation	Feb-03

<u>DoD M</u>	<u>DoD Manual</u>
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41620.28-M	DoD Manual 4160.28 Defense Demilitarization: Program Administration	Jun-11
4100.39-M	DoD Manual 4100.39-M Federal Logistics Information System	Jan-04
4140.01-M	DoD Manual 4140.01 DoD Supply Chain Materiel Management Procedures Operational Requirements	Feb-14
4500.9R	DoD Manual 4500.9R Defense Transportation Regulation (DTR)	Mar-15
5015.38-M	DoD Manual 5015.38-M Defense Security Cooperation Agency Security Assistance Management Manual	Oct-15

<u>USC</u>	<u>United States Code</u>
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	U.S. Code Home page	
5 USC	U.S. Code Title 5 - Government Organization and Employees	Jan-09
10 USC	U.S. Code Title 10 Armed Forces	Jan-15
20 USC	U.S. Code Title 20 Education	Jan-15
31 USC	U.S. Code Title 31 Money and Finance	Jan-15
42 USC	U.S. Code Title 42 The Public Health and Welfare	Jan-15

<u>FMS</u>	<u>Financial Management Service</u>
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TFM	Treasury Financial Manual Home page	
	Treasury Financial Manual - Volume 1	
	TFM Bulletins	
MFR	Managing Federal Receivables	May-05

<u>Citation</u>	<u>Document Title/ Web Address</u>	<u>Date of Document</u>
Green Book	<u>Green Book Guide to Federal ACH Payments</u>	Apr-13
	<u>CFR Home Page</u>	
5 CFR	<u>CFR Title 5 - Administrative Personnel</u>	Jan-15
31 CFR	<u>CFR Title 31 - Money and Finance: Treasury</u>	Jul-15
36 CFR	<u>CFR Title 36 - Parks, Forests, and Public Property</u>	Jul-15
41 CFR	<u>CFR Title 41 - Public Contracts and Property Management</u>	Jul-15
48 CFR	<u>Federal Acquisition Regulation</u>	Oct-14
<u>Other Sources</u>		
DLM 4000.25	<u>DEFENSE LOGISTICS MANAGEMENT SYSTEM</u>	May-14
MIL-STD-882E	<u>Department of Defense Standard Practice System Safety</u>	Feb-00
MIL-STD 1472F	<u>Department of Defense Design Criteria Standard</u>	Aug -99
ICPS Memorandum	<u>Internal Controls for Procurements Systems</u>	May-11
Joint Publication 4 (JP4)	<u>Joint Logistics Publication</u>	Jul-08
JTR	<u>Joint Travel Regulations</u>	Oct-14
DFARS Pt204, Subpt204.71	<u>Defense Federal Acquisition Regulation Supplement Uniform Contract Line Item Numbering</u>	Mar-14
DFARS Pt211, Subpt211.2	<u>Defense Federal Acquisition Regulation Supplement, Using Maintaining Requirements Documents</u>	Aug-15
DFARS Pt232, Subpt232.9	<u>Defense Federal Acquisition Regulation Supplement, Prompt Payment</u>	Jun-13
DFARS Pt252, Subpt252.2	<u>Defense Federal Acquisition Regulation Supplement, Disclosure of Information</u>	Sep-15
PPA	<u>Processing Personnel Actions</u>	Jan-15
FFMSR	<u>Federal Financial Systems Requirements</u>	Oct-13