



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual

Volume 5, Revenue and Accounts Receivable

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Strategy, Policy and Requirements ZP

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 5 - Revenue and Accounts Receivable		
Req Id	Change Type	Reason for Change
	D - Authoritative Source/Reference Deleted	
05.01.014		
05.02.019		
05.02.035		
05.02.041		
05.02.053		
05.03.005		
05.03.013		
05.03.014		
05.03.029		
05.03.038		
05.03.042		
05.05.013		
05.05.019		
05.08.001		
05.10.011		
05.10.014		
05.11.003		
05.11.006		
05.11.008		
05.13.002		
05.17.004		

Chart Legend:

A - Added

These are new requirements due to revised and updated source documents.

C - Changed

These requirements were contained in previous releases, but were changed for various reasons.

D - Deleted

These requirements were removed and are no longer required by the source documents.

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REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE INTRODUCTION

1. The Department of Defense, like most Federal agencies, receives the vast majority of its operating funds through appropriations authorized by the Congress. From the proprietary accounting perspective, appropriations are accounted for as financing sources when used. Appropriation use occurs when an entity acquires goods and services or provides grants that are authorized to be paid out of those appropriations. The Department annually uses over \$200 billion of appropriated capital.
2. However, in addition to appropriations, the Department of Defense annually earns over \$50 billion of revenues from providing goods and services to the public and other governmental entities. The Department's revenue arose as a result of exchange transactions, i.e., the Department provided goods and services in exchange for monetary resources. In any given year, DoD receives about \$300 billion in revenues and financing sources (including interest earned, gains, donations, and other miscellaneous inflows of resources).
3. Accounting and systems requirements for recognizing revenue and financing sources and establishing and managing receivable/debts are primarily contained in the Statement of Federal Financial Accounting Standards (SFFAS), Office of Management and Budget (OMB) Bulletins, U.S. Department of the Treasury Managing Federal Receivables and the Department of Defense Financial Management Regulation (DoDFMR). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.002		When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system shall recognize a gain or loss rather than revenue or expense so as to differentiate such transactions.	Source: SFFAS7,35; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_001
Recognize Revenue (Including Financial Sources)	05.01.003		The system must recognize revenue when services are provided to the public or another government entity (except for specific services produced to order under a contract).	Source: SFFAS7,36; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_002

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.004		When specific goods are made to order under a contract (either short or long term), or specific services are produced to order under a contract (either short or long term), the system shall recognize monthly revenue based on the ratio that the costs incurred to date on that order bear to the total costs estimated to be incurred on the order when it is completed. If a loss is probable (more likely than not), revenue shall continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss shall be recognized in proportion to total cost over the life of the contract.	Source: SFFAS7,36; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_003
Recognize Revenue (Including Financial Sources)	05.01.005		When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are issued to the customer.	Source: SFFAS7,36; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_004

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Recognize Revenue (Including Financial Sources)	05.01.006		When services are rendered continuously over time or the right to use an asset extends continuously over time, the system shall recognize revenue in proportion to costs incurred or the use of the asset, as appropriate.	Source: SFFAS7,36; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_005
Recognize Revenue (Including Financial Sources)	05.01.007		When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser.	Source: SFFAS7,36; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_006

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.008		The system must record all advances, including those under any long-term contract in excess of revenue earned, as unearned revenue. The system, for the DoD Components receiving an advance (unearned revenue) or prepayment (deferred credit), shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), the DoD Component's system must record the appropriate amount as revenue and reduce the liability accordingly.	Source: DoDFMRVol4,Ch12,S ub1202; Source Date: 11/1/2011Source: SFFAS7,37; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue _007
Recognize Revenue (Including Financial Sources)	05.01.009		To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price redetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown.	Source: SFFAS7,41; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue _008

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Recognize Revenue (Including Financial Sources)	05.01.010		The system must recognize revenue arising from donations for those inflows of resources which meet recognition criteria for assets and must be measured at the estimated fair value of the contribution.	Source: SFFAS7,62; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_009
Recognize Revenue (Including Financial Sources)	05.01.011		The system must recognize appropriations used as a financing source in determining net results of operations.	Source: SFFAS7,72; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_010

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Recognize Revenue (Including Financial Sources)	05.01.012		To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period.	Source: SFFAS7,73; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_011
Recognize Revenue (Including Financial Sources)	05.01.013		To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs.	Source: SFFAS7,73; Source Date: 5/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 3/1/2012	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_012

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Recognize Revenue (Including Financial Sources)	05.01.014	D - Authoritative Source/Reference Deleted	DELETED: When interest earned represents interest on invested funds, which was derived primarily from exchange transactions, the system must classify the amount earned in the same manner as the predominant source of the invested balances.	Source: ; Source Date:	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_013
Recognize Revenue (Including Financial Sources)	05.01.015		The system must account for amounts received in advance of performance as unearned revenues until performance is accomplished. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments prior to the receipt of cash and records the amount.	Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012Source: SFFAS7,37; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_062

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Recognize Revenue (Including Financial Sources)	05.01.016		The system shall recognize exchange revenue in determining the net cost of operations on the reporting entity's 'Statement of Net Costs' during the period. The exchange revenue shall be recognized regardless of whether the entity retains the revenue for its own use or transfers it to other entities.	Source: SFFAS7,43; Source Date: 5/1/1996	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Recognize_Revenue_014
Recognize Revenue (Including Financial Sources)	05.01.019		The system must recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized.	Source: SFFAS7,45; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Recognize_Revenue_017
Recognize Revenue (Including Financial Sources)	05.01.027		For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.	Source: SFFAS7,46; Source Date: 5/1/1996	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Recognize_Revenue_022

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.003		To support the Receivables and Billing process, the system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Establish_AR_Maintain_Update_Account_Information_001
Establish Receivables, Maintain and Update Account Information	05.02.004		To support the Receivables and Billing process, the system must provide automated functionality to reschedule existing receivables to be paid under installment plans.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_002
Establish Receivables, Maintain and Update Account Information	05.02.005		To support the Receivable Management Process, the System must provide the capability to accept and establish transactions that generate revenue receivables.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: SFFAS1,53; Source Date: 3/1/1993	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_003

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.006		To support the Debt Management function, the Revenue System must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_004
Establish Receivables, Maintain and Update Account Information	05.02.007		To support the Debt Management function, the System must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.	Source: DoDFMRVol10,Ch18, Sub1806; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_005

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Establish Receivables, Maintain and Update Account Information	05.02.008		To support the Customer Information Maintenance process, the system must provide automated functionality to maintain customer information to support receivable management processes including the following: <ul style="list-style-type: none"> • Customer name • Customer ID number • Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer) • Billing method (Intra-governmental Payment and Collection (IPAC), 1081, paper bill, or other) • Taxpayer Identification Number (TIN) • Customer address • Customer contact name • Customer contact telephone number • Customer contact e-mail address • Federal vs. Non-Federal indicator • Government wide Financial Report System (GFRS) • Agency Locator Code (ALC) (for Federal customers) • IRS 1099-C indicator • Third-party payer name • Third-party payer address • Third-party payer contact name • Third-party payer contact telephone number • Comment field • Data Universal Numbering System (DUNS)+4 number • Active/Inactive indicator 	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_006

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.009		To support the Debt Management function, the Revenue System must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_007
Establish Receivables, Maintain and Update Account Information	05.02.010		To support the Debt Management process, the system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.	Source: DoDFMRVol10,Ch2,S ub0202; Source Date: 10/1/2012	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_008
Establish Receivables, Maintain and Update Account Information	05.02.013		To support the Debt Management process, the system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include:• Accounting Period• Treasury Account Symbol (TAS) or Internal Fund Code• General Ledger Account• Customer type• Federal/Non Federal Indicator• Customer ID number. Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014Source: DoDFMRVol4,Ch3,Su b0306; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_010

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Establish Receivables, Maintain and Update Account Information	05.02.014		To support the Collections and Offsets process, the system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_011
Establish Receivables, Maintain and Update Account Information	05.02.016		To support the Receivables and Billing process, the system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014 Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_012
Establish Receivables, Maintain and Update Account Information	05.02.019	D - Authoritative Source/Reference Deleted	DELETED: To support the Receivables and Billing process, the system must provide automated functionality to capture the following additional information on receivable documents: • Baseline receivable date (used to properly age the receivable and determine the delinquency date) • Customer ID number • Reimbursable agreement number.	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_014

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.021		To support the Debt Management process, the system must provide automated functionality to classify delinquent debt by the following categories needed for the Treasury Report on Receivables TROR:• In Bankruptcy• In Forbearance or formal appeals process• In Foreclosure• At private collection agencies• At DOJ• Eligible for internal offset• In wage garnishment• At Treasury for cross-servicing• At Treasury for Offset• At Agency• Other.	Source: DoDFMRVol4,Ch3,Su b0306; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_015
Establish Receivables, Maintain and Update Account Information	05.02.025		For all non-federal agency receivables (due from the public), the system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1 paragraphs 45 - 51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014Source: SFFAS1,47; Source Date: 3/1/1993Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: SFFAS1,46; Source Date: 3/1/1993Source: SFFAS1,45; Source Date: 3/1/1993	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_016

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Establish Receivables, Maintain and Update Account Information	05.02.026		The system must record an interest receivable for the amount of interest income earned but not received for an accounting period.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: SFFAS1,53; Source Date: 3/1/1993	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_017
Establish Receivables, Maintain and Update Account Information	05.02.027		The system shall not recognize interest on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable shall be disclosed.	Source: SFFAS1,54; Source Date: 3/1/1993Source: 31CFR,Subt1B,ChIX, Pt901; Source Date: 6/1/2011	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_018

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Establish Receivables, Maintain and Update Account Information	05.02.029		The system must be able to distinguish between entity receivables and non-entity receivables.	Source: SFFAS1,43; Source Date: 3/1/1993	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_020
Establish Receivables, Maintain and Update Account Information	05.02.030		The system must account for interest receivable from federal entities separately from interest receivable from the public.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: SFFAS1,56; Source Date: 3/1/1993	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_021

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Establish Receivables, Maintain and Update Account Information	05.02.031		The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31. U.S.C. 3717, Interest and Penalty claims.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: SFFAS1,53; Source Date: 3/1/1993	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_022
Establish Receivables, Maintain and Update Account Information	05.02.033		To support the Debt Management process, the system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type.	Source: DoDFMRVol4,Ch3,Ann1; Source Date: 8/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Establish_AR_Maintain_Update_Account_Information_024
Establish Receivables, Maintain and Update Account Information	05.02.035	D - Authoritative Source/Reference Deleted	DELETED: To support the Bill Generation function, the System must provide the capability to record billings by line item in order to identify specific accounting classification codes.	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_026

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Establish Receivables, Maintain and Update Account Information	05.02.036		To support the Debt Management process, the system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type.	Source: DoDFMRVol4,Ch3,Ann1; Source Date: 8/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_027
Establish Receivables, Maintain and Update Account Information	05.02.037		To support the Debt Management process, the system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014 Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.5.6_Managing Debt_P	Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM.	Establish_AR_Maintain_Update_Account_Information_028
Establish Receivables, Maintain and Update Account Information	05.02.038		To support the Debt Management process, the system must provide automated functionality to query accounts receivable by age categories. Parameters include:• Accounting Period• TAS or Internal Fund Code• General Ledger Account• Customer type• Federal/Non Federal Indicator• Customer ID number. Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014 Source: DoDFMRVol4,Ch3,Su b0306; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_029

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Establish Receivables, Maintain and Update Account Information	05.02.039		To support the Collections and Offsets process, the system must provide automated functionality to revenue received under reimbursable agreements. Update the earned revenue balances on the reimbursable agreements.	Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Establish_AR_Maintain_Update_Account_Information_030
Establish Receivables, Maintain and Update Account Information	05.02.040		To support the Debt Management process, the system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.	Source: DoDFMRVol4,Ch3,Sub0306; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_031
Establish Receivables, Maintain and Update Account Information	05.02.041	D - Authoritative Source/Reference Deleted	DELETED: To support the Debt Management process, the system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.	Source: ; Source Date:	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Establish_AR_Maintain_Update_Account_Information_032

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Establish Receivables, Maintain and Update Account Information	05.02.042		To support the Receivables and Billing process, system must provide automated functionality to Capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.	Source: FFMSR,2.2.4; Source Date: 10/1/2013	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_033
Establish Receivables, Maintain and Update Account Information	05.02.043		To support the Receivables and Billing process, the system must provide automated functionality to reschedule a receivable multiple times.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_034
Establish Receivables, Maintain and Update Account Information	05.02.044		To support the Receivables and Billing process, the system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014	2.2.5.2_Managing Debt_P	Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM.	Establish_AR_Maintain_Update_Account_Information_035

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Establish Receivables, Maintain and Update Account Information	05.02.045		To support the Debt Management process, the system must provide automated functionality to classify receivables written off as 'Currently not Collectible' or 'Closed Out.'	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_036
Establish Receivables, Maintain and Update Account Information	05.02.046		To support the Debt Management process, the system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.	Source: MFR,Ch6; Source Date: 3/1/2015	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_037
Establish Receivables, Maintain and Update Account Information	05.02.047		To support the Collections and Offsets process, the system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.	Source: SFFAS1,57; Source Date: 3/1/1993	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Establish_AR_Maintain_Update_Account_Information_038

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Establish Receivables, Maintain and Update Account Information	05.02.048		To support the Collections and Offsets process, the system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.	Source: DoDFMRVol10,Ch18, Sub1812; Source Date: 12/1/2010	2.2.1.3_Establishing Payables_P	Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_039
Establish Receivables, Maintain and Update Account Information	05.02.049		To support the Customer Information Maintenance process, the system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	Source: DoDFMRVol10,Ch17, Sub1702; Source Date: 5/1/2012	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_040
Establish Receivables, Maintain and Update Account Information	05.02.051		To support the Customer Information Maintenance process, the system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_042

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Establish Receivables, Maintain and Update Account Information	05.02.053	D - Authoritative Source/Reference Deleted	DELETED: To support the Customer Information Maintenance process, the system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_044
Establish Receivables, Maintain and Update Account Information	05.02.054		To support the Customer Information Maintenance process, the system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_045
Establish Receivables, Maintain and Update Account Information	05.02.055		To support the Receivable Management Process, the System must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	Source: DoDFMRVol10,Ch18, Sub1804; Source Date: 12/1/2010Source: DoDFMRVol14,Ch3,Ann1; Source Date: 8/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_046

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Establish Receivables, Maintain and Update Account Information	05.02.058		To support the Debt Management function, the System must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.	Source: DoDFMRVol4,Ch3,Ann1; Source Date: 8/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Establish_AR_Maintain_Update_Account_Information_049
Establish Receivables, Maintain and Update Account Information	05.02.060		To support the Debt Management function, the System must provide the following capabilities: • Automatically age receivables • Provide referral of payment history to Credit Reporting Bureaus • Refer all applicable non-federal accounts receivable over 180 days to the Department of the Treasury for collection • Generate report of accounts receivable for debts in excess of \$100,000 for potential compromise.	Source: DoDFMRVol4,Ch3,Sub0302; Source Date: 6/1/2014Source: DoDFMRVol10,Ch18,Sub1806; Source Date: 12/1/2010Source: DoDFMRVol10,Ch18,Sub1807; Source Date: 12/1/2010	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_051
Establish Receivables, Maintain and Update Account Information	05.02.062		To support the Debt Management function, the Revenue System must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.	Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 3/1/2015	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maintain_Update_Account_Information_053

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Establish Receivables, Maintain and Update Account Information	05.02.064		To support the Debt Management function, the System must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following: • In Forbearance or in Formal Appeals Process; • In Foreclosure; • In Wage Garnishment; • Rescheduled; • Current; • Waived/un-waived; • Eligible for Referral to Treasury for Offset; • Referred to Treasury for Offset; • Eligible for Internal Offset; • Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-servicing; • Referred to Treasury for cross-servicing; • Referred to private collection agency; • Referred to Department of Justice [with tracked cases by code and date]; • Offset; • Suspended; • Compromised; • Currently not collectible (written off, but not yet closed out); • Written-off; and • Closed Out.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_055

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Establish Receivables, Maintain and Update Account Information	05.02.065		To support the Debt Management function, the Revenue System must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.	Source: DoDFMRVol10,Ch18, Sub1805; Source Date: 12/1/2010	2.2.5.2_Managing Debt_P	Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM.	Establish_AR_Maintain_Update_Account_Information_056
Establish Receivables, Maintain and Update Account Information	05.02.069		The system must record, as accounts receivable, uncollected amounts earned from reimbursable sales.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maintain_Update_Account_Information_060

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Establish Receivables, Maintain and Update Account Information	05.02.071		The system must have the capability to record an unfilled customer order for a reimbursable agreement.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Establish_AR_Maint ain_Update_Account _Information_063
Establish Receivables, Maintain and Update Account Information	05.02.072		The system must have the capability to generate approved customer refunds by document or by line item detail.	Source: DoDFMRVol10,Ch18, Sub1812; Source Date: 12/1/2010	2.2.1.3_Establishing Payables_P	Determine proper payable amount and other payable information consistent with FASAB Handbook and as specified in the TFM.	Establish_AR_Maint ain_Update_Account _Information_064
Establish Receivables, Maintain and Update Account Information	05.02.073		The system must not assess interest until the due date for payment of indebtedness has passed, unless otherwise established in a legally binding document.	Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Establish_AR_Maint ain_Update_Account _Information_065
Establish Receivables, Maintain and Update Account Information	05.02.074		The system must apply administrative costs to only delinquent debts (i.e., debts not paid for 30 or more days from the date the demand letter was mailed).	Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Establish_AR_Maint ain_Update_Account _Information_066

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.075		The system must have the capability to store amounts owed to Federal Entities to include base charges, surcharges, and administrative charges.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Establish_AR_Maintain_Update_Account_Information_067
Establish Receivables, Maintain and Update Account Information	05.02.076		The system must provide the user the capability to suspend collection action when a contractual debt is in dispute.	Source: DoDFMRVol10,Ch18, Sub1807; Source Date: 12/1/2010	2.2.5.1_Managing Debt_DI	Capture debt category (for example, bankruptcy and at private collection agency) to support debt reporting consistent with the TFM.	Establish_AR_Maintain_Update_Account_Information_068
Establish Receivables, Maintain and Update Account Information	05.02.079		To support the Debt Management function, the System must provide the capability to calculate (as a percentage of gross receivables or related revenues) and record the allowance for doubtful accounts based on historical experience, review of files, or other data indicating trend.	Source: OMBCIRA-136,SecII.4.3; Source Date: 8/1/2015	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Establish_AR_Maintain_Update_Account_Information_054

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Generate Bills/Statements	05.03.001		To support the Receivables and Billing process, the system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: • Percentage of work completed • Accrued expenditures • Actual costs incurred (direct and indirect using data from the cost management system). Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number; and • Date due.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_001
Generate Bills/Statements	05.03.005	D - Authoritative Source/Reference Deleted	DELETED: To support the Receivables and Billing process, the system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.	Source: ; Source Date:	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_004

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Generate Bills/Statements	05.03.006		To support the Receivables and Billing process, the system must provide automated functionality to derive the bill date from the system date and allow for override.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_005

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Generate Bills/Statements	05.03.007		To support the Receivables and Billing process, the system must provide automated functionality to generate Customer Account Statements. Parameters include customer type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes: • Statement date • Customer ID number • Customer name • Customer address • Customer contact name • Agency name • Agency contact name • Agency contact phone number • Agency contact email address • Balance brought forward • Receivables established (including due dates) • Interest • Penalties • Administrative costs • Adjustments made • Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were applied) • Outstanding receivable balance. Provide agency the option to generate customer statements in Excel format.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Generate_Bills_And_Statements_006
Generate Bills/Statements	05.03.009		To support the Debt Management process, the system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type.	Source: MFR,Ch6; Source Date: 3/1/2015	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_007

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Generate Bills/Statements	05.03.011		To support the Debt Management process, the system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.	Source: MFR,Ch6; Source Date: 3/1/2015	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Generate_Bills_And_Statements_008
Generate Bills/Statements	05.03.013	D - Authoritative Source/Reference Deleted	DELETED: To support the Receivables and Billing process, the system must provide automated functionality consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.	Source: ; Source Date:	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_010
Generate Bills/Statements	05.03.014	D - Authoritative Source/Reference Deleted	DELETED: To support the Receivables and Billing process, the system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.	Source: ; Source Date:	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_011

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Generate Bills/Statements	05.03.015		To support the Receivables and Billing process, the system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number • Date due.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_012
Generate Bills/Statements	05.03.016		To support the Receivables and Billing process, the system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_013

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Generate Bills/Statements	05.03.017		To support the Receivables and Billing process, the system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.	Source: DoDFMRVo111A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_014
Generate Bills/Statements	05.03.018		To support the Receivables and Billing process, the system must provide automated functionality to generate bills to third party payers as responsible debtors.	Source: DoDFMRVo111A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_015

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Generate Bills/Statements	05.03.020		To support the Receivables and Billing process, the system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill and provide a description of each.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_017
Generate Bills/Statements	05.03.021		To support the Receivables and Billing process, the system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Generate_Bills_And_Statements_018
Generate Bills/Statements	05.03.022		To support the Receivables and Billing process, the system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014Source: DoDFMRVol5,Ch11,S ub1104; Source Date: 2/1/2015	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_019

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Generate Bills/Statements	05.03.023		To support the Receivable Management Process, the System must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.	Source: DoDFMRVo111A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_020
Generate Bills/Statements	05.03.025		To support the Bill Generation function, the System must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: • Percentage of reimbursable obligations, accrued expenditures or costs; • Fee schedules for goods or services provided; and • Payment schedules or other agreements with other entities.	Source: DoDFMRVo111A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_021

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Generate Bills/Statements	05.03.027		To support the Bill Generation function, the System must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_023
Generate Bills/Statements	05.03.028		To support the Bill Generation function, the System must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_024

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Generate Bills/Statements	05.03.029	D - Authoritative Source/Reference Deleted	DELETED: To support the Bill Generation function, the System must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.	Source: ; Source Date:	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_025
Generate Bills/Statements	05.03.030		To support the Bill Generation function, the System must provide the capability to allow adjustments to billing data prior to billing.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_026

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Generate Bills/Statements	05.03.033		To support the Bill Generation function, the System must provide the capability to issue credit bills when merchandise is returned.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_029
Generate Bills/Statements	05.03.034		To support the Bill Generation function, the System must provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.	Source: DoDFMRVol10,Ch18,Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Generate_Bills_And_Statements_030

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Generate Bills/Statements	05.03.035		To support the Bill Generation function, the System must provide the capability to generate recurring billings with pre-defined customer and amount information.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_031
Generate Bills/Statements	05.03.038	D - Authoritative Source/Reference Deleted	DELETED: To support the Bill Generation function, the System must provide the capability to produce billing statements with tear-off portion, Magnetic Ink Character Recognition (MICR)-encoded to facilitate a lockbox operation.	Source: ; Source Date:	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_034

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Generate Bills/Statements	05.03.039		To support the Receivables and Billing process, the system must provide automated functionality to capture a unique bill number and a bill date on system-generated bills.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_038
Generate Bills/Statements	05.03.041		The system must have the capability to record multiple standard accounting classification structures for collections and disbursements on each billing document.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_036

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Generate Bills/Statements	05.03.042	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to establish minimum billing thresholds, by customer, to prevent billing small amounts and shall provide the capability to generate a bill if the billing threshold has not been exceeded for a specified period of time.	Source: ; Source Date:	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_037
Generate Bills/Statements	05.03.044		To support the Receivable Management Process, the System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as Intragovernmental Payment and Collection (IPAC) System. Provide supporting data to agencies billed which can be used to verify the charges.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Generate_Bills_And_Statements_039

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Generate Bills/Statements	05.03.045		To support the Receivables and Billing process, the system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081.	Source: DoDFMRVol11A,Ch1,Sub0102; Source Date: 11/1/2014	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Generate_Bills_And_Statements_040
Record Collections	05.04.003		To support the Collections and Offsets process, the system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute.	Source: DoDFMRVol4,Ch3,Sub0303; Source Date: 6/1/2014Source: SFFAS1,44; Source Date: 3/1/1993Source: DoDFMRVol4,Ch3,Ann1; Source Date: 8/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_001

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Record Collections	05.04.008		To support the Collections and Offsets process, the system must provide automated functionality to capture the following additional information on collections: • Vendor/customer ID number and name • Deposit number • Deposit date • Deposit confirmation date • Obligation reference number • Reimbursable agreement reference number • Advance reference number • Payment reference number • Source (Cash, Electronic Fund Transfer (EFT), Check, Money order, Credit card, Intra-governmental Payment and Collection (IPAC), SF 1081, Electronic file from bank, or Treasury Offset Program) • Comments.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_002
Record Collections	05.04.010		To support the Collection Process, the System must provide the capability to apply collections to more than one receivable.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_003
Record Collections	05.04.011		To support the Collections and Offsets process, the system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_004

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Record Collections	05.04.014		To support the Collections and Offsets process, the system must provide automated functionality to record collections received against receivables that were waived or written off.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Record_Collections_005
Record Collections	05.04.016		To support the Collections and Offsets process, the system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_006
Record Collections	05.04.022		To support the Collections and Offsets process, the system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Record_Collections_008

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Record Collections	05.04.024		To support the Collection Process, the System must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce 'or liquidate' cumulative payments and expenditures (e.g., upon the refund of erroneous payments).	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_010
Record Collections	05.04.025		To support the Collection Process, the Revenue System must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, Agency Locator Code (ALC) code, Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) and accomplish date.	Source: FFMSR,2.2.5; Source Date: 10/1/2013	2.2.5.4_Managing Debt_P	Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM.	Record_Collections_011
Record Collections	05.04.026		To support the Collection Process, the System must provide the capability to re-open closed accounts to record collections after a waiver or write-off of a receivable has been recorded.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_012
Record Collections	05.04.027		To support the Collection Process, the System must provide the capability to process debit vouchers, deposit tickets, charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.	Source: DoDFMRVol5,Ch11,S ub1104; Source Date: 2/1/2015Source: DoDFMRVol5,Ch11,S ub1109; Source Date: 2/1/2015	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_013

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Record Collections	05.04.028		To support the Collection Process, the System must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_014
Record Collections	05.04.029		To support the Collection Process, the System must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: • Account number unique to each transaction or reference (not just unique to customer); • Account balance; • Associated customer ID number; • Date due and age of accounts receivable; • Accounting classification code strip; and • Reimbursable order number, where applicable.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Record_Collections_015
Record Collections	05.04.030		To support the Collection Process, the System must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_016

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Record Collections	05.04.031		To support the Collection Process, the System must provide the capability to apply collections to a hierarchy of debts.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_017
Record Collections	05.04.033		To support the Collection Process, the System must provide the capability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.2_Managing Revenues and Other Financing Sources_P	Determine revenue classification (for example, exchange, nonexchange, and other financing sourcing) and value as specified in the FASAB Handbook.	Record_Collections_019
Record Collections	05.04.034		To support the Collection Process, the System must provide the capability to automatically record collections by downloading data (lockbox, collection agency, Department of Justice (DOJ), Treasury).	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014Source: DoDFMRVol5,Ch11,S ub1101; Source Date: 2/1/2015	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_020
Record Collections	05.04.035		To support the Collection Process, the System must provide the capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Record_Collections_021

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Record Collections	05.04.036		The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately re-estimated and re-established.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.5.7_Managing Debt_DO	Provide debt management data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, adjustments/writeoffs/rec lassification), and transaction subcategories (for example, writeoffs) as defined in the TFM.	Record_Collections_022
Record Collections	05.04.037		The system must provide an authorized user with the capability to accept and process collections representing indebtedness in cash or other recognizable forms of credit payable upon demand.	Source: DoDFMRVol5,Ch8,Su b0803; Source Date: 6/1/2014	2.2.5.4_Managing Debt_P	Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM.	Record_Collections_023
Record Collections	05.04.038		The system must provide the capability to ensure that collection vouchers are recorded and reported in the accounting month the collection was received.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014	2.2.5.4_Managing Debt_P	Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM.	Record_Collections_024
Record Collections	05.04.039		The system must provide an authorized user at a performing entity with the capability to reverse the filled customer order uncollected (i.e., earnings) and record a filled customer order collected upon receipt of a collection voucher.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Record_Collections_025

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Record Collections	05.04.040		The system must provide an authorized user with the capability to reverse a write-off, re-establish a receivable and record a collection against the receivable, when the collection is received on a CNC (currently not collectable) or closed out receivable, and remit funds to the Debt Management Office (DMO), Accounts Receivable Office (ARO) or DoD Component.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Record_Collections_026
Manage Delinquent Debt	05.05.002		To support the Debt Management function, the System must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Manage_Delinquent_Debt_001
Manage Delinquent Debt	05.05.005		To support the Debt Management process, the system must provide automated functionality to Generate IRS form 1099-C in accordance with IRS instructions.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Manage_Delinquent_Debt_002

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Manage Delinquent Debt	05.05.007		To support the Debt Management process, the system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.	Source: DoDFMRVol4,Ch3,Su b0302; Source Date: 6/1/2014 Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Manage_Delinquent_Debt_004
Manage Delinquent Debt	05.05.008		To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system must recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense shall be separately shown.	Source: SFFAS7,40; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Manage_Delinquent_Debt_005

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Manage Delinquent Debt	05.05.010		To support the Debt Management process, the system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the Debt Collection Improvement Act (DCIA).	Source: OMBCIRA-129,V; Source Date: 1/1/2013	2.2.5.6_Managing Debt_P	Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM.	Manage_Delinquent_Dept_006
Manage Delinquent Debt	05.05.011		To support the Debt Management process, the system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.	Source: OMBCIRA-129,I; Source Date: 1/1/2013	2.2.5.6_Managing Debt_P	Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM.	Manage_Delinquent_Dept_007
Manage Delinquent Debt	05.05.012		To support the Debt Management function, the System must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.	Source: OMBCIRA-129,I; Source Date: 1/1/2013	2.2.5.6_Managing Debt_P	Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM.	Manage_Delinquent_Dept_008

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Manage Delinquent Debt	05.05.013	D - Authoritative Source/Reference Deleted	DELETED: To support the Debt Management function, the System must provide the capability for accounts referred to the Department of Justice, to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.	Source: ; Source Date:	2.2.5.5_Managing Debt_DI	Capture deposit identifying and status information to reconcile agency deposits with Treasury account balances.	Manage_Delinquent_Debt_009
Manage Delinquent Debt	05.05.014		To support the Debt Management function, the System must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.	Source: DoDFMRVol10,Ch18, Sub1804; Source Date: 12/1/2010 Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Manage_Delinquent_Debt_010
Manage Delinquent Debt	05.05.015		To support the Debt Management function, the System must provide the capability to support storage and retrieval of history of demand letters and dates by account.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.1_Managing Debt_DI	Capture debt category (for example, bankruptcy and at private collection agency) to support debt reporting consistent with the TFM.	Manage_Delinquent_Debt_011

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Manage Delinquent Debt	05.05.016		To support the Debt Management function, the System must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment - default/summary/consent, reason returned by Department of Justice, amount outstanding and amount collected.	Source: OMBCIRA-129,V; Source Date: 1/1/2013	2.2.5.6_Managing Debt_P	Refer debt for collection (for example, to Treasury if delinquent more than 180 days and to Department of Justice whenever agency determines debt is uncollectable) as required by OMB Circular No. A-129 and consistent with the TFM.	Manage_Delinquent_Debt_012
Manage Delinquent Debt	05.05.017		To support the Debt Management process, the system must provide automated functionality to maintain data on receivables that have been waived or written-off.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.5.7_Managing Debt_DO	Provide debt management data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, adjustments/writeoffs/rec lassification), and transaction subcategories (for example, writeoffs) as defined in the TFM.	Manage_Delinquent_Debt_018

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Manage Delinquent Debt	05.05.018		The system must provide a capability for an authorized user to create, approve and submit a Pay Adjustment Authorization, to a military pay processing center to recover delinquent debt.	Source: DoDFMRVol5,Ch28,Sub2804; Source Date: 5/1/2014	2.2.5.2_Managing Debt_P	Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM.	Manage_Delinquent_Debt_013
Manage Delinquent Debt	05.05.019	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to submit a Request for Recovery of Debt Due the United States by Salary Offset to a civilian pay processing center to recover delinquent debt with the following information: 1. The principal amount of the debt, 2. The interest accrued as of the date of referral, 3. The administrative costs incurred as of the date of referral, 4. The penalty assessed as of the date of referral, 5. The interest rate applicable to the debt, 6. The date of delinquency. The transferring activity or organization also shall state its opinion as to whether further interest, penalties, and administrative costs should be waived.	Source: ; Source Date:	2.2.5.2_Managing Debt_P	Match delinquent debtor information with payment recipient information within and between Federal agencies to effect administrative debt offsets (for example, by administrative wage garnishment and request for paying agency to collect the offset) as required by the CFR as well as OMB Circular No. A-129, and consistent with the TFM.	Manage_Delinquent_Debt_014

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Manage Delinquent Debt	05.05.020		The system must provide the capability to include in the initial demand letter, a complete explanation of the debtor's rights, responsibilities, and charges that may be levied.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Manage_Delinquent_Debt_015
Manage Delinquent Debt	05.05.021		The system must provide an authorized user the capability to waive interest, penalties and administrative charges on a case by case basis.	Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Manage_Delinquent_Debt_016
Manage Delinquent Debt	05.05.023		To support the Debt Management process, the system must provide functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges. The system must also maintain data to monitor closed accounts.	Source: MFR,Ch6; Source Date: 3/1/2015	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Manage_Delinquent_Debt_019
Reporting	05.06.001		The system must capture and report receivables from federal entities separately from receivables from nonfederal entities.	Source: SFFAS1,42; Source Date: 3/1/1993	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_And_AR_Reporting_001

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Reporting	05.06.004		The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities.	Source: DoDFMRVol4,Ch5,Su b0504; Source Date: 5/1/2015Source: SFFAS1,61; Source Date: 3/1/1993	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_And_AR_Reporting_002
Reporting	05.06.005		For an entity that provides goods or services to the public or another government entity, the system must provide the capability to disclose financial statement information for the full cost or market pricing guidelines with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance.	Source: OMBCIRA-25,Para6; Source Date: 7/1/1993Source: SFFAS7,46; Source Date: 5/1/1996	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_And_AR_Reporting_003
Reporting	05.06.010		To support the Internal and External Reporting function, the system must be able to support data electronically using Government Online Accounting Link System (GOALS) II as required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on Receivables.	Source: TFMVol1,Pt1,Ch2000, Sec2045; Source Date: 6/1/2011	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_And_AR_Reporting_008
Reporting	05.06.012		To support the Internal and External Reporting function, the System must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).	Source: MFR,App6; Source Date: 5/1/2005	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_And_AR_Reporting_010

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Reporting	05.06.015		To support the Internal and External Reporting function, the System must be able to identify government, including inter- and intra- agency transactions and non-government revenues and expenses to support preparation of external reports.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Revenue_And_AR_Reporting_013
Reporting	05.06.021		To support the Internal and External Reporting function, the System must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 6/1/2014Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 6/1/2014	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_And_AR_Reporting_019
Reporting	05.06.028		To support the Internal and External Reporting function, the System must provide the capability to report on collection statistics by customer and agency during a reporting period.	Source: FFMSR,2.2.6; Source Date: 10/1/2013	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_And_AR_Reporting_026

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Reporting	05.06.029		To support the Internal and External Reporting function, the System must provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Revenue_And_AR_Reporting_027
Reporting	05.06.033		For an entity that provides goods or services to the public or another government entity, the system must provide the capability to disclose in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price.	Source: SFFAS7,46; Source Date: 5/1/1996	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_And_AR_Reporting_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Customer Order Options	05.07.002		To support Customer Order Options, the System must provide the capability to ensure that order fulfillment and revenue can be associated with a specific Intragovernmental order, the seller must capture the buyer's Intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.	Source: DoDFMRVol6B,Ch13, Sub1302; Source Date: 3/1/2012	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Customer_Order_Options_002

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Remittance Options	05.08.001	D - Authoritative Source/Reference Deleted	<p>DELETED: To support revenue tracking and various methods of payment of the Remittance Options function, the System must provide the capability to maintain a customer record at the individual document level capturing:</p> <ul style="list-style-type: none"> • Unique Order Sequence ID; • Agency Location Code (ALC) for Deposit transactions for Federal customers only; • ALC at the transaction level for Federal customers only; • Treasury Appropriation Fund Symbol (TAFS); • Data elements required in OMB 'Business Rules for Intragovernmental Transactions', (M-03-01); • Customer name; • Customer ID number; • Taxpayer Identification Number (TIN); • Customer addresses, i.e., physical, mailing, email and billing; • Contact name; • Contact telephone number; • Federal vs. Non-Federal indicator; • Six-digit Trading Partner code; • IRS 1099-C indicator (For non-Federal Accounts Receivable needed in case of debt write-off); • Comment field; • Date of last update; • User ID of last update; • Order Type Indicator (i.e., walk up; phone; fax; electronic; mail); • Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account); • Amount received; • Date of each payment received; • Unfilled Customer Orders (for use when funds are received with a delay in filling the customer's order); • custodial or non-custodial; • Exchange or non-exchange; and 	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	<p>Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.</p>	Remittance_Options_001

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
			Date order filled.				
Remittance Options	05.08.002		To support Remittance Options, the System must provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Remittance_Options_002
Cashier Function	05.09.001		To support the Cashier Function, the System must provide the capability to identify the TAFS for which the deposit is being made.	Source: TFMVol1,Pt1,Ch2000, Sec2020; Source Date: 6/1/2011	2.2.5.4_Managing Debt_P	Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM.	Cashier_Function_001
Cashier Function	05.09.002		To support the Cashier Function, the System must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.	Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	1.1.5.3_Managing Revenues and Other Financing Sources_P	Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11.	Cashier_Function_002

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Cashier Function	05.09.004		To support the Cashier Function, the System must provide the capability to recognize and record cash donations as non-exchange revenue.	Source: SFFAS7,48; Source Date: 5/1/1996	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Cashier_Function_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.001		To support Proprietary and Budgetary Accounting functions of the United States Standard General Ledger (USSGL), the System must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others. • Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting). • For services, revenue should be recognized when the services are performed. • For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract. • For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the customer.	Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 3/1/2012	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Proprietary_And_Budgetary_Accounting_Functions_001

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.002		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.	Source: SFFAS7,38; Source Date: 5/1/1996 Source: SFFAS7,39; Source Date: 5/1/1996 Source: SFFAS7,37; Source Date: 5/1/1996	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Proprietary_And_Budgetary_Accounting_Functions_002
Proprietary and Budgetary Accounting Functions	05.10.003		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.	Source: SFFAS7,240; Source Date: 5/1/1996 Source: SFFAS7,241; Source Date: 5/1/1996	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Proprietary_And_Budgetary_Accounting_Functions_003

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.004		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.	Source: SFFAS7,16; Source Date: 5/1/1996 Source: SFFAS7,17; Source Date: 5/1/1996	1.1.5.2_Managing Revenues and Other Financing Sources_P	Determine revenue classification (for example, exchange, nonexchange, and other financing sourcing) and value as specified in the FASAB Handbook.	Proprietary_And_Budgetary_Accounting_Functions_004
Proprietary and Budgetary Accounting Functions	05.10.006		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must measure taxes and duties on the cash basis, and the cash basis amount(s) must be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest must be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the 'accrual adjustment' necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.	Source: SFFAS7,49; Source Date: 5/1/1996	1.1.5.3_Managing Revenues and Other Financing Sources_P	Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11.	Proprietary_And_Budgetary_Accounting_Functions_006

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.007		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-exchange revenue, the following must be disclosed: • Basis of Accounting; • Factors affecting the ability to collect (e.g., non-voluntary collections are more difficult than donated ones); • Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved; • Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts; • Cumulative cash collections and refunds by year and type.	Source: SFFAS7,64; Source Date: 5/1/1996 Source: SFFAS7,65; Source Date: 5/1/1996	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Proprietary_And_Budgetary_Accounting_Functions_007

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.008		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.	Source: SFFAS7,60; Source Date: 5/1/1996	1.1.5.3_Managing Revenues and Other Financing Sources_P	Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11.	Proprietary_And_Budgetary_Accounting_Functions_008
Proprietary and Budgetary Accounting Functions	05.10.009		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must account for fines and penalties - the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.	Source: SFFAS7,61; Source Date: 5/1/1996	1.1.5.3_Managing Revenues and Other Financing Sources_P	Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11.	Proprietary_And_Budgetary_Accounting_Functions_009

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.010		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.	Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 3/1/2012	1.1.5.1_Managing Revenues and Other Financing Sources_DI	Capture Federal Government revenue or other financing type (for example, exchange revenues, nonexchange revenues, budgetary resources), category (for example, taxes, duties, fines, user fees, and sale of goods and services), and subcategory (for example, income tax, excise tax, and donations) consistent with the FASAB Handbook.	Proprietary_And_Budgetary_Accounting_Functions_010
Proprietary and Budgetary Accounting Functions	05.10.011	D - Authoritative Source/Reference Deleted	DELETED: To support Proprietary and Budgetary Accounting functions of the USSGL, the System must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the Revenue System either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.	Source: ; Source Date:	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Proprietary_And_Budgetary_Accounting_Functions_011

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Proprietary and Budgetary Accounting Functions	05.10.013		To support Proprietary and Budgetary Accounting functions of the USSGL, the System must establish interface with core system for updates of advances from accounts in the core system, as well as related billings and accounts receivable data. The System must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.	Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011Source: SFFAS7,37; Source Date: 5/1/1996	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Proprietary_And_Budgetary_Accounting_Functions_013
Proprietary and Budgetary Accounting Functions	05.10.014	D - Authoritative Source/Reference Deleted	DELETED: To support Proprietary and Budgetary Accounting functions of the USSGL, the System must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.	Source: ; Source Date:	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Proprietary_And_Budgetary_Accounting_Functions_014

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Deposit Account Function	05.11.001		To support the Deposit Account Function, the System must provide the capability to create a new deposit account (escrow account) to record account history and activity.	Source: MFR,Ch4; Source Date: 5/1/2005	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_001
Deposit Account Function	05.11.002		To support the Deposit Account Function, the System must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.	Source: MFR,Ch4; Source Date: 5/1/2005	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_002

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Deposit Account Function	05.11.003	D - Authoritative Source/Reference Deleted	DELETED: To support the Deposit Account Function, the System must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_003
Deposit Account Function	05.11.004		To support the Deposit Account Function, the System must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.	Source: MFR,Ch4; Source Date: 5/1/2005	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_004

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Deposit Account Function	05.11.006	D - Authoritative Source/Reference Deleted	DELETED: To support the Deposit Account Function, the System must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_006
Deposit Account Function	05.11.007		To support the Deposit Account Function, the System must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.	Source: MFR,Ch4; Source Date: 5/1/2005	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_007

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Deposit Account Function	05.11.008	D - Authoritative Source/Reference Deleted	DELETED: To support the Deposit Account Function, the System must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges must be automatically assigned by the system.	Source: ; Source Date:	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Deposit_Account_Function_008
Transaction Validation	05.12.001		To support the Transaction Validation activity, the System must provide the capability to comply with USSGL posting rules and update appropriate documents and any related tables, when accounting transactions are recorded in a subsidiary ledger within the System. Use standard transactions when recording accounting events.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_AR_Transaction_Validation_001

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Transaction Validation	05.12.006		To support the Transaction Validation activity, the System must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).	Source: SFFAS7,210; Source Date: 5/1/1996; Source: SFFAS7,211; Source Date: 5/1/1996	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_AR_Transaction_Validation_006
Transaction Validation	05.12.010		To support the Transaction Validation activity, the System must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.	Source: DoDFMRVol10,Ch18, Sub1803; Source Date: 12/1/2010	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Revenue_AR_Transaction_Validation_010
Transaction Validation	05.12.020		To support the Transaction Validation activity, the System must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.	Source: FFMSR,2.2.5; Source Date: 10/1/2013	2.2.5.4_Managing Debt_P	Deposit collections [for example, checks, cash, and automated clearing house (ACH)] received as specified in the TFM.	Revenue_AR_Transaction_Validation_020

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Transaction Validation	05.12.023		To support the Transaction Validation activity, the System must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.	Source: DoDFMRVol5,Ch24,Sub2402; Source Date: 5/1/2014	2.2.4.1_Establishing Receivables_DI	Capture Federal Government receivable information (for example, receivable type and customer information) to support agency management of and reporting on receivables to Treasury consistent with the TFM and as required by OMB Circular No.A-129 and the CFR.	Revenue_AR_Transaction_Validation_023
Revenue Recognition	05.13.001		To support the Revenue Recognition function, the System must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).	Source: SFFAS7,41; Source Date: 5/1/1996	1.1.5.3_Managing Revenues and Other Financing Sources_P	Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11.	Revenue_Recognition_001
Revenue Recognition	05.13.002	D - Authoritative Source/Reference Deleted	DELETED: To support the Revenue Recognition function, the System must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.	Source: ; Source Date:	1.1.5.3_Managing Revenues and Other Financing Sources_P	Determine adjustments to budgetary and financial (proprietary) accruals consistent with the FASAB Handbook and OMB Circular No. A-11.	Revenue_Recognition_002

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Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Revenue Recognition	05.13.003		To support the Revenue Recognition function, the System must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_Recognition_003
Revenue Recognition	05.13.004		To support the Revenue Recognition function, the System must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_Recognition_004

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Revenue Recognition	05.13.005		To support the Revenue Recognition function, the System must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_Recognition_005
Revenue Recognition	05.13.006		To support the Revenue Recognition function, the System must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.4_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources data to post GL transactions consistent with USSGL attributes (for example, exchange/nonexchange indicator and program indicator), transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_Recognition_006

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Revenue Estimation	05.14.002		To support Revenue Estimation, the System must provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Revenue_Estimation_002
Revenue Estimation	05.14.003		To support Revenue Estimation, the System must provide the capability to establish a baseline of revenue collections in comparison to potential revenue.	Source: FFMSR,1.1.5; Source Date: 10/1/2013	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Revenue_Estimation_003
Automated Reconciliation	05.15.002		To support the Automated Reconciliation function, the System must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, Standard General Ledger (SGL) accounts or pro-forma.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 6/1/2014	2.2.4.3_Establishing Receivables_DO	Provide receivable data required to post GL transactions consistent with USSGL transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories (for example, receivables/accrued revenue) as defined in the TFM.	Revenue_AR_Automated_Reconciliation_002

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Performance Measurement	05.16.001		To support the Performance Measurement function, the System must provide the capability to meet Government Performance and Results Act (GPRA) requirements and link to an agency's strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.	Source: OMBCIRA-129,IV; Source Date: 1/1/2013	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_AR_Performance_Measurement_001
Audit Trail	05.17.004	D - Authoritative Source/Reference Deleted	DELETED: To support the Audit Trail function, the System must provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.	Source: ; Source Date:	2.2.5.3_Managing Debt_P	Determine allocation of amounts collected (for example, first to penalties and administrative costs, second to interest, then to accounts receivable) as specified in the CFR.	Revenue_AR_Audit_Trail_004
Audit Trail	05.17.005		To support the Audit Trail function, the System must provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.	Source: DoDFMRVol4,Ch8,Su b0802; Source Date: 9/1/2011	2.2.4.2_Establishing Receivables_P	Determine receivable amount, including penalty and interest, and other receivable information consistent with OMB Circular No. A-129, the FASAB Handbook, and the CFR.	Revenue_AR_Audit_Trail_005
On-Line Query Capability	05.18.003		To support On-Line Query Capability, the System must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.	Source: FFMSR,2.2.6; Source Date: 10/1/2013	2.2.6.1_Reporting on Debt_DO	Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM.	Revenue_AR_Online_Query_Capability_003

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On-Line Query Capability	05.18.005		To support On-Line Query Capability, the System must provide the capability to produce deposit account history by account number and date range.	Source: FFMSR,2.2.6; Source Date: 10/1/2013	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_AR_Online_Query_Capability_05
On-Line Query Capability	05.18.006		To support On-Line Query Capability, the System must provide the capability to produce customer inquiry history by deposit account number or receivable number.	Source: FFMSR,2.2.6; Source Date: 10/1/2013	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_AR_Online_Query_Capability_06
On-Line Query Capability	05.18.007		To support On-Line Query Capability, the System must provide the capability to produce deposit account transactions in a monthly deposit account statement format for the each month.	Source: FFMSR,2.2.6; Source Date: 10/1/2013	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_AR_Online_Query_Capability_07

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On-Line Query Capability	05.18.008		To support On-Line Query Capability, the System must provide the capability to provide deposit ticket and debit voucher number or amount.	Source: DoDFMRVol5,Ch24,Sub2404; Source Date: 5/1/2014	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Revenue_AR_Online_Query_Capability_008

ACRONYMS

ALC	Agency Location Code
ARO	Accounts Receivable Office
CFR	Code of Federal Regulations
CNC	Currently Not Collectible
CVFR	Current Value of Funds Rate
DCIA	Debt Collection Improvement Act
DFAS	Defense Finance and Accounting Service
DMO	Debt Management Office
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DOJ	Department of Justice
DUNS	Data Universal Numbering System
EFT	Electronic Fund Transfer
FACTS	Federal Agencies' Centralized Trial-Balance System
FBWT	Fund Balance With Treasury
FFMIA	Federal Financial Management Improvement Act
FMS	Financial Management Service
GAO	General Accountability Office
GFRS	Government wide Financial Report System
GL	General Ledger
GOALS	Government Online Accounting Link System
GPRA	Government Performance and Results Act
ID	Identification
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
MICR	Magnetic Ink Character Recognition
NARA	National Archives and Records Administration
OMB	Office of Management and Budget
RA	Reimbursable Agreement
SFFAS	Statement of Federal Financial Accounting Standards
SR	System Requirements
TAS/TAFS 1	Treasury Account Symbol/Treasury Appropriation Fund Symbo
TDO	Treasury Disbursing Office
TIN	Taxpayer Identification Number

TROR	Treasury Report on Receivables
USSGL	United States Standard General Ledger