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# **BEA 7.0 Laws, Regulations and Policies (LRP) Narrative Summary**

March 12, 2010

# Version History

Version	Publication Date	Author	Description of Change
1.0	March 15, 2007	Della Hue/Dan Smith	Initial Publication
2.0	March 15, 2008	Marilyn Forney/Monica Prince	Added Acronym List/Inserted Introduction/Updated LRP Repository USSGL Transaction Library Attributes Table
3.0	March 14, 2009	Robert Jackson/Monica Prince	Updated acronym list/Introduction/What's New for BEA 6.0/Appendices A & B
4.0	March 12, 2010	Monica Prince/Tim Hinton	Updated What's New for BEA 7.0/Updates made to report descriptions/Updated Section 2.2.8 United States Standard General Ledger (USSGL) SFIS Transaction Library/Appendix D/Added Section 3.1.3 BEP Overview/Added Source List (Appendix C)



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Acronym List

Acronym	Definition
BEA	Business Enterprise Architecture
BPM	Business Process Model
BTA	Business Transformation Agency
CBM	Core Business Mission
DFMIG	Defense Financial Management Improvement Guidance
DDE	Delineating Data Elements
DoD	Department of Defense
DOORS	Dynamic Object Oriented Requirements System
DTC	DoD Transaction Code
ERP	Enterprise Resource Planning
FFMIA	Federal Financial Management Improvement Act
FMR	Financial Management Regulation
IRB	Investment Review Board
LRP	Laws, Regulations, and Policies
OGC	Office of General Counsel
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
SFIS	Standard Financial Information Structure
USSGL	United States Standard General Ledger



# 1. Introduction

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The Laws, Regulations, and Policies (LRP) Repository contains LRP that are imposed on the Department of Defense (DoD) people, processes and systems by various governing bodies. The Business Transformation Agency (BTA) Business Enterprise Architecture (BEA) LRP include constraints mandated by various offices within the Office of the Secretary of Defense (OSD) that apply to the entire Enterprise and may be in the form of regulatory documents (e.g., Office of Management and Budget (OMB) Circulars, Federal Acquisition Regulations, DoD Financial Management Regulation (FMR), DoD Instructions or Directives, Department of Treasury Financial Manuals, Public Laws, or policies issued in Memorandums or other issuances).

During the development of the BEA Business Process Model (BPM), LRP workshops were conducted over the course of six months. These workshops were comprised of functional experts from each business area. More than 200 specific constraining requirements within these LRP were identified and related (mapped) to the business processes within the BPM that they constrain. These mapping were made by the functional experts. The LRP were then assigned to Business Enterprise Priority (BEP) Primary Stakeholders and BEP Secondary Stakeholders by the workshop attendees. The BEPs consist of six strategically targeted Business Enterprise Priorities that were established to attain rapid integrated defense business transformation within the Department of Defense's (DoD's) Core Business Missions (CBMs). The six BEPs are Acquisition Visibility (AV), Common Supplier Engagement (CSE), Financial Visibility (FV), Materiel Visibility (MV), Personnel Visibility (PV) and Real Property Accountability (RPA).

As the DoD reference model for business processes and systems development or modifications, the BEA must identify the mandatory compliance constraints and the alignment to specific business processes as well as other relevant architecture products such as business activities, data objects, data elements, or information exchanges. The compliance constraint information and their mappings identify the policy constraints to the DoD activities and business processes and are used to derive business rules that more explicitly constrain the related process. These business rules are used as one of the primary products for system assessments related to the BEA. This information should be used in the system assessment process to ensure that systems under review have identified in their capabilities documents, the relevant compliance constraints and business rules. The compliance constraint information will also be used by component architectures as a resource to identify the relevant constraints when decomposing processes and activities.

Responsive to the boundaries of tiered accountability, the Business Enterprise Priorities (BEPs) continued an effort to re-establish the requirements within the LRP Repository by mapping to the BEA at the high-level chapter and/or section level of each requirement, versus the detailed (text) mappings previously captured and maintained. This initiative also included the improvement of the leveling of the requirements to the OV6C Process Model across all of the BEPs. The LRP Repository now provides more user-friendly data for assistance in determining BEA compliance.

The LRP Repository is updated and maintained to capture applicable constraining requirements and corresponding mappings to the BPM for LRP. Updates to the LRP Repository include re-evaluating source documents already captured in the Baseline and including additional mappings to the updated BPM as well as incorporating new source documents and mappings to the LRP Repository. As changes to the BEA Activities and Processes occur, work should be done to identify, capture and map authoritative constraints relevant to these changes. As changes to LRP occur that impact the content definitions of the BEA Activities and Processes, these must also be identified, captured and mapped to the BEA.

## 1.1. Purpose and Scope

The Business Enterprise Architecture (BEA) derives its compliance constraint requirements from the LRP that govern the business functional areas covered in the BEA. The BEA LRP Baseline is delivered with the BEA to provide users with a current set of compliance constraints and their linkages to the BEA. These are also expressed in the architecture via three products:



1. As controls on the OV-5
2. As business rules in the OV-6a and
3. As mappings to the OV-6c

In order to manage these LRP IBM Rational® DOORS®, (Dynamic Object Oriented Requirements System) is used. DOORS® is complementary to the BEA's architecture tool, IBM® Rational® System Architect®. It is also fully synchronized and integrated with System Architect®. This integration allows a direct mapping of the LRP into the architecture.



## 2. What's New for BEA 7.0

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The BEA LRP Repository is the single, authoritative reference source of all requirements that constrain the Department's business operations. The Repository is maintained in the Dynamic Object Oriented Requirements System (DOORS). This tool allows the specific laws, regulations, and policies to be linked directly to the BEA OV-5 Activity Model, OV-6a Business Rules, and OV-6c Process Models as appropriate. It also serves as the benchmark against which all proposed architectural and systems changes are checked for integration into the enterprise. The LRP Repository continues to provide more user-friendly data for assistance in determining BEA compliance.

There are 247 laws, regulations, and policies contained in the Repository for BEA 7.0. The products and reports relevant to BEA 7.0 including updates or changes to any laws, regulations, or policies are outlined in the BEA LRP Repository narrative, accessible through the home page of the BEA 7.0 HTML website.

This release included the maintenance of Defense Financial Management Improvement Guidance (DFMIG) rules which include Federal Financial Management Improvement Act (FFMIA) requirements. The DFMIG rules include links between specific laws, regulations, and policies and Business Process Model (BPM) processes.

### Improvements completed in BEA 7.0

- Updated 58 laws, regulations, and policies.
- Compiled and added 34 new laws, regulations, and policies into the LRP Repository.
- Created 84 links between the laws, regulations, and policies and the DFMIG rules.
- Created 471 DFMIG links to BPM processes.

Ninety (92) source documents which constrain the BEA have been added or revised within the LRP Repository. These LRP source documents were deemed relevant to the architecture by the individual BEPs and have been appropriately mapped at their respective levels to show their linkage with the OV-6c Business Process Model (BPM).

### 2.1.Changes to Authoritative Sources Incorporated in BEA 7.0

The BEA LRP Repository for the BEA 7.0 contains all Business Enterprise Priority (BEP) approved additions and deletions to the Laws, Regulations and Policies delivered with the 6.0 version of the BEA, as well as any updates to the authoritative sources. This report identifies all of the authoritative source updates that are reflected in the LRP repository for this release as well as any changes to the stakeholder. This report is available on the BEA LRP website and is Appendix B of this document.



## 3. BEA Laws, Regulations and Policies Resources

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LRP resources are available and entail a complete list of the authoritative sources, the complete Laws, Regulations and Policies repository baseline and an overview of the Business Enterprise Priorities (BEP). Each of these resources is accessible through the home page of the BEA 7.0 LRP website

### ***3.1.1. BEA Laws, Regulations and Policies Repository Source List***

The BEA LRP Repository Source List is a complete list of all authoritative sources identified as constraints to the BEA. The list also indicates which LRP are FFMI relevant. This Source List is coordinated with all of the BEP stakeholders on an annual basis, during the development cycle of the BEA, to ensure that the Laws, Regulations and Policies are complete and accurate for each Business Enterprise Priorities (BEPs). This is an indexed list of the authoritative source documents with a hyperlink to the official website for each source. Please note that some web sites are not always accessible and web site addresses change over time. The addresses provided represent what was available at the time of publication.

### ***3.1.2. BEA Laws, Regulations and Policies Repository Baseline in Microsoft MS Access Database***

Some audiences require an additional ability to manipulate the Laws, Regulations and Policies data and create ad-hoc reports. To serve this need, a MS Access database file containing the relevant Laws, Regulations and Policies, their linkages to the BEA processes, and some of the attributes from the Repository Baseline has been provided. Additionally, a table of OV-6c process mappings to activities is provided. One pre-formatted report is provided that show the linkages between the OV-6c Processes and the authoritative laws regulations and policies. Users have the ability to view, sort, compare, and report the information using custom queries and formats. This information is provided in MS Access 2003 format (compressed). Once uncompressed the file may need to be converted to the available version of MS Access.

In addition to the source document text reviewed and approved by the BEP Teams, the repository contains additional attributes which are available in this database to further clarify the constraints identified within the source documents. Detailed descriptions of all the attributes are listed in Appendix A of this document. The various attributes of each constraint have been populated as directed by the BEP Teams. Some attribute values may be blank as additional information was not required in those cases.

### ***3.1.3. Business Enterprise Priorities (BEP)***

The Department of Defense's (DoD's) Core Business Missions (CBMs) provide the organizing framework that will drive business transformation. The CBMs include Human Resources Management, Weapon System Lifecycle Management, Materiel Supply and Service Management, Real Property and Installations Lifecycle Management, and Financial Management. These CBMs integrate horizontally across all functional silos (e.g., planning, budgeting, Information Technology (IT), procurement, etc.) to provide end-to-end support for core business processes. Within the CBMs, six strategically targeted Business Enterprise Priorities (BEPs) have been established to achieve rapid

Integrated defense business transformation, detailed in the Enterprise Transition Plan (ETP), is organized around six DoD-wide BEPs. These priorities cover a broad range of the Department's personnel, logistics, real property, acquisition, purchasing and financial requirements.

## 3.2. BEA Laws, Regulations and Policies Repository Reports

As an additional tool for the functional community, the BEA 7.0 LRP website contains an array of reports that will allow the user to discover how specific Laws, Regulations, and Policies relate to the OV-5, OV-6c and the OV-6a within the BEA. The reports provided with this delivery are detailed in this section and are all accessible through the home page of the BEA 7.0 LRP website.



### ***3.2.1. Operational Activity (OV-5) – Control Report***

The Activity – Control report is derived by relating the linkages of the authoritative BEA Laws, Regulations and Policies, to the BPM Processes in the repository, to the linkages of the OV-6c BPM Processes to the OV-5 activities in System Architect. The source documents of the linked constraints provide the external ICOM controls. This report displays the Activities in an outline that will expand through the hierarchy displaying the child activities and existing control ICOMs at each level. Expanding a control will display that control's definition. All relevant BEA Laws, Regulations and Policies are arranged by source in the Office of General Counsel (OGC) approved hierarchy.

### ***3.2.2. Operational Activity (OV-5) – BPM Process (OV-6c) – BEA Laws, Regulations and Policies Constraint Report***

The Activity – Process – Constraint report provides a view of the relationship of the constraining source documents to the OV-5 Activities based on the linkage to OV-6c processes contained in the repository. This report displays the Activities in an outline. Because the Activities are hierarchically arranged in SA, this outline will expand through the hierarchy displaying the child activities and mapped processes that exist at each level. Expanding a Process will reveal the list of all constraining sources. All relevant BEA Laws, Regulations and Policies are arranged in alphabetical order.

### ***3.2.3. BPM Process (OV-6c) Traceability BEP Report***

The OV-6c Traceability BEP report provides a view of the BEA Laws, Regulations and Policies Repository Baseline by process object for a specific BEP. Given that only those constraints identified as relevant to the BEP are mapped to OV-6c objects, this report does not contain the entire Repository. It is provided to give the widest possible audience user-friendly access to the compliance BEA Laws, Regulations and Policies mapped to the BEA and displays the BPM Processes by specific BEP in a downloadable spreadsheet format. All relevant BEA Laws, Regulations and Policies are arranged by source in the Office of General Counsel (OGC) approved hierarchy.

### ***3.2.4. BPM Process (OV-6c) – LRP Traceability Alpha Sort Report***

The BPM Process (OV-6c) – LRP Traceability alpha sort report provides a view of the BEA Laws, Regulations and Policies Repository by displaying the BPM Processes in alphabetical order in an expandable outline form. When this outline is expanded the System Architect definition and the linked constraints at the appropriate outline levels are accessible. All relevant BEA Laws, Regulations and Policies are arranged by source in the Office of General Counsel (OGC) approved hierarchy.

Expanding a specific source document will display the applicable sections of the source document in outline form (Part, Chapter, Section, etc.) associated with the specific process selected. At this point, access to the web site of the source document is also available. Please note that some web sites are not always accessible and web site addresses change over time. The addresses provided represent what was available at the time of publication. Also note that this is a large HTML report and will take some time to completely load.

### ***3.2.5. Business Rule (OV-6a) Traceability Report***

The Business Rule (OV-6a) Traceability Report provides a view of the specific compliance BEA Laws, Regulations and Policies that have currently been mapped to the OV-6a Business Rules. It is provided to give the widest possible audience user-friendly access to the compliance Laws, Regulations and Policies mapped to the BEA and displays the OV-6a Business Rules in alphabetical order.

### ***3.2.6. Source Document Reports***

The source document reports display the compliance Laws, Regulations and Policies information from the repository by source document. These reports are organized in a way that allows users to see all the BEA compliance authoritative source documents in hierarchical order. The reports are available in both MS Excel and HTML. In keeping with the roll-up of the details of the LRP Repository, these files are presented at the same outline level as all of the other report information.



The MS Excel reports contain additional information in the form of the attributes defined in the Repository Attributes Table (Appendix A) for all BEA Laws, Regulations and Policies.

### ***3.2.7. Customized Reports Request Form***

Customized reports may be requested by completing the DOORS Report/LRP Website Update Request Form.

### ***3.2.8. United States Standard General Ledger (USSGL) SFIS Transaction Library***

The USSGL SFIS Transaction Library establishes the enterprise-wide requirement for the implementation of the USSGL Chart of Accounts, which includes budgetary, proprietary, and memorandum accounts, through detailed transaction postings for the DoD. It also provides a framework for updating existing and deploying new DoD accounting systems using standard General Ledger transactions and posting Business Rules for accounting standardization that supports the preparation of external reports required by the OMB and the Department of Treasury (Treasury). The USSGL SFIS Transaction Library includes the alignment of the seventy-one (71) Standard Financial Information Structure (SFIS) elements, identifying specific attributes that may be mandatory or optional with any combination of USSGL accounts for each of the 4600 individual DoD business or accounting events. Most recent updates and features added in FY2010 include:

- Hyperlinks displaying a separate one-page screen for each transaction that identifies the general ledger accounts and titles, any applicable posting library business rules, as well as the predetermined application of all SFIS elements at the detailed transaction level
- Pop-up general ledger account titles for all USSGL accounts when the cursor is placed over any of the budgetary, proprietary or memorandum account numbers within the library
- Pop-up screens for each transaction-level business rule, with an index of all other transactions referencing the same Library business rule
- Pop-up screens for each transaction type value, with an index of all other transactions referencing that specific transaction type
- Automated tracking of Treasury FACTS I and FACTS II updates to keep the Library relevant and valid (not real time, but close!)
- Alignment of each USSGL business event to the applicable DoD Financial Statement impacted by the debit/credit transaction
- Mapping of USSGL transaction type codes to applicable BEA process steps, providing an interactive bridge between the Library and the BEA at the transaction level

The USSGL SFIS Transaction Library is updated in accordance with the USSGL updates by the Treasury Financial Management Service (Treasury/FMS). However, interim updates may be issued to provide Enterprise Resource Planning (ERP) Systems with accurate and updated SFIS guidance at the DoD Detailed Transaction Code (DTC) level. The LRP repository contains the USSGL SFIS Transaction Library in the tabular form which constrains the BEA. Detailed descriptions of all attributes of this library are listed in Appendix D of this document.

### ***3.2.9. Standard Financial Information Structure (SFIS) Compliance Checklist***

The SFIS compliance checklist reflects the latest definitions, requirements, and business rules of the SFIS. This checklist is required to be used by the Services and Components to assert to SFIS compliance for their systems that are given an Investment Review Board (IRB) condition. This checklist may also be used to: (1) assist management in reviewing agency core systems to determine if the systems substantially comply with the SFIS requirements, including the SFIS related portions of the BEA; (2) provide a reference source for financial systems analysts, systems accountants, systems developers, program managers, and others who design, develop, implement, operate, or maintain DoD financial management systems; (3) facilitate internal validations; and (4) provide a tool for use by experienced staff.



# Appendix A

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## LRP Repository Attributes

The table below details the attributes and descriptions located in the source documents and compliance database of the BEA Laws, Regulations and Policies.

Attribute Name	Description
Primary Reference	Reference to the primary source document, includes document type and number. May also include chapter, subchapter, section, paragraph depending on the type of document.
Unique ID	Unique reference number automatically assigned by the repository database to each parsed section of the source document.
LRP Description	Specific section title from the source document. This also includes the hyperlink to the LRP section if applicable.
LRP Categorization	Attribute used to identify the category of a Law, Regulation or Policy.
Business Rule Name	Reference to the specific business rules that pertain to a specific Law, Regulation or Policy at a Unique ID level.
FFMIA Guidance Name	Reference to the specific FFMIA Guidance Name that pertain to a specific Law, Regulation or Policy at a Unique ID level.
LRP Type	Attribute used to identify the type of Law, Regulation or Policy.
Relevant to OV-6c BPM	Indicates whether a specific Law, Regulation or Policy is relevant to the OV-6c Business Process Model (BPM). This field is populated with a "N" (No) or a "Y" (Yes).
Web site link (URL)	The latest website link available when file is generated.
Source Level	Outline level of the specific section.
Process Linkage 1-99	BEA Processes to which the Law, Policy or Regulation is linked.



# Appendix B

## Changes to Authoritative Sources Incorporated in BEA 7.0

This report identifies all of the authoritative source updates that are reflected in the LRP repository for this release as well as any changes to the stakeholder.

Authoritative Source Document	BEA 7.0 Status
USC Title 5 - Government Organization and Employees	LRP Updated
USC Title 10 - Armed Forces	LRP Updated
USC Title 20 - Education (Primary BEP changed from PV to FV)	LRP Updated
USC Title 22 - Foreign Relations and Intercourse	LRP Updated
USC Title 29 - Labor	LRP Updated
USC Title 31 - Money and Finance	LRP Updated
USC Title 32 - National Guard	LRP Updated
USC Title 33 - Navigation and Navigable Waters	LRP Updated
USC Title 37 - Pay and Allowances of the Uniformed Services	LRP Updated
USC Title 38 - Veterans' Benefits	LRP Updated
USC Title 40 - Public Buildings, Property, and Works	LRP Updated
USC Title 42 - The Public Health and Welfare	LRP Updated
USC Title 43 - Public Lands	LRP Updated
USC Title 50 - War and National Defense	LRP Updated
CFR Title 40 - Protection of Environment	LRP Updated
CFR Title 41 - Public Contracts and Property Management	LRP Updated
CFR Title 48 - Federal Acquisition Regulations System	LRP Updated
SFFAS 33 - Pensions Other Retirement Benefits and Other Post-employment Benefits	LRP Added
SFFAS 34 - The Hierarchy of GAAP	LRP Added
OMB Circular A-11 - Preparation, Submission, and Execution of the Budget	LRP Updated
OMB Circular A-127 - Financial Management Systems	LRP Updated
OMB Circular A-136 - Financial Reporting Requirements	LRP Updated
TFM Vol 1 Part 3 - Payrolls, Deductions, and Withholdings	LRP Updated
TFM Vol 1 Part 4 - Disbursing	LRP Updated
TFM Vol 1 Part 6 - Other Fiscal Matters	LRP Updated
Federal Intragovernmental Transactions Accounting Policies Guide (APG)	LRP Updated
Managing Federal Receivables	LRP Added
Financial Management Systems Standard Business Process for U.S. Government Agencies	LRP Added
DoD Directive 1322.18 - Military Training	LRP Added
DoD Directive 4715.1E - Environment, Safety, and Occupational Health (ESOH)	LRP Updated
DoD Directive 5124.02 - Under Secretary of Defense for Personnel and Readiness	LRP Added
DoD Directive 6055.9E - Explosives Safety Management and the DoD Explosives Safety Board	LRP Added
DoD Directive 7730.65 Department of Defense Readiness Reporting System (DRRS)	LRP Added
DoD Directive 8000.01 - Management of DoD Information Resources and Information Technology	LRP Updated
DoDI 1300.18 - Department of Defense Personnel Casualty Matters Policies and Procedures	LRP Added
DoDI 1322.26 - Development, Management, and Delivery of Distributed Learning	LRP Added
DoDI 2000.18 - Department of Defense Installation Chemical, Biological, Radiological, Nuclear and High-Yield Explosive Emergency Response Guidelines	LRP Added
DoDI 4140.62 - Material Potentially Presenting an Explosive Hazard	LRP Added
DoDI 4145.26 - DoD Contractors Safety Requirements for Ammunition and Explosives	LRP Added
DoDI 4500.53 - DoD Commercial Air Transportation Quality and Safety Review Program (Previously DoD Directive 4500.53)	LRP Updated
DoDI 5000.02 - Operation of the Defense Acquisition System	LRP Updated



Authoritative Source Document	BEA 7.0 Status
DoDI 5160.70 - Management of DoD Language and Regional Proficiency Capabilities	LRP Added
DoDI 5160.71 - DoD Language Testing Program	LRP Added
DoDI 5400.04 - Provision of Information to Congress (Previously DoD Directive 5400.4)	LRP Updated
DoDI 6050.05 - DoD Hazard Communication - HAZCOM - Program	LRP Added
DoDI 6055.1 - DoD Safety and Occupational Health (SOH) Program	LRP Updated
DoDI 6055.04 - DoD Traffic Safety Program	LRP Added
DoDI 6055.05 - Occupational and Environmental Health (OEH)	LRP Added
DoDI 6055.06 - DoD Fire and Emergency Services (F&ES) Program	LRP Added
DoDI 6055.07 - Accident Investigation, Reporting, and Record Keeping	LRP Added
DoDI 6055.8 - Occupational Radiation Protection Program	LRP Added
DoDI 6055.11 - Protecting Personnel from Electromagnetic Fields	LRP Added
DoDI 6055.12 DoD - Hearing Conservation Program (HCP)	LRP Added
DoDI 6055.15 - DoD Laser Protection Program	LRP Added
DoDI 6055.16 - Explosives Safety Management Program	LRP Added
DoDI 6055.17 - DoD Installation Emergency Management (IEM) Program	LRP Added
DoDI 6490.03 - Deployment Health	LRP Added
DoDI 7280.03 Foreign Language Proficiency Bonus (FLPB)	LRP Added
DoD 4100.39-M - Federal Logistics Information System (FLIS) Procedures Manual	LRP Updated
DoD 4140.64-M - Secondary Item Stratification Manual (Renumbered from DoD 4140.1-M)	LRP Updated
DoD 4145.26-M - DOD Contractor's Safety Manual For Ammunition and Explosives	LRP Added
DoD 5000.X-M - Defense Property Plant and Equipment Accountability Manual	LRP Removed
DoD 5105.38-M - Security Assistance Management Manual (SAMM) (Primary BEP changed from MV to CSE)	LRP Updated
DoD 6055.05-M - Occupational Medical Examinations and Surveillance Manual	LRP Added
DoD 6055.06-M - DoD Fire and Emergency Services Certification Program	LRP Added
DOD FMR Vol 01 - General Financial Management Information, Systems and Requirements	LRP Updated
DOD FMR Vol 02A - Budget Formulation and Presentation, Chapters 1-3	LRP Updated
DOD FMR Vol 02B - Budget Formulation and Presentation, Chapters 4-19	LRP Updated
DOD FMR Vol 03 - Budget Execution - Availability and Use of Budgetary Resources	LRP Updated
DOD FMR Vol 04 - Accounting Policy and Procedures	LRP Updated
DOD FMR Vol 05 - Disbursing Policy and Procedures	LRP Updated
DOD FMR Vol 06A - Reporting Policy and Procedures	LRP Updated
DOD FMR Vol 06B - Form and Content of the Department of Defense Audited Financial Statements	LRP Updated
DOD FMR Vol 07A - Military Pay Policy and Procedures - Active Duty and Reserve Pay	LRP Updated
DOD FMR Vol 07B - Military Pay Policy and Procedures - Retired Pay	LRP Updated
DOD FMR Vol 07C - Special Military Pay/Personnel Programs and Operating Procedures	LRP Updated
DOD FMR Vol 08 - Civilian Pay Policy and Procedures	LRP Updated
DOD FMR Vol 09 - Travel Policy and Procedures	LRP Updated
DOD FMR Vol 10 - Contract Payment Policy and Procedures	LRP Updated
DOD FMR Vol 11A - Reimbursable Operations, Policy and Procedures	LRP Updated
DOD FMR Vol 11B - Reimbursable Operations, Policy and Procedures - Working Capital Funds (WCF)	LRP Updated
DOD FMR Vol 12 - Special Accounts Funds and Programs	LRP Updated
DOD FMR Vol 13 - Nonappropriated Funds Policy and Procedures	LRP Updated
DOD FMR Vol 14 - Administrative Control of Funds and Antideficiency Act Violations	LRP Updated
DOD FMR Vol 15 - Security Assistance Policy and Procedures	LRP Updated
DoD 5200.08-R - Physical Security Program	LRP Updated
JFTR - The Joint Federal Travel Regulations, Volume 1, Uniformed Service Members	LRP Updated



Authoritative Source Document	BEA 7.0 Status
JTR - Joint Travel Regulations, Volume 2, Department of Defense Civilian Personnel	LRP Updated
DFARS - Defense Federal Acquisition Regulation Supplement	LRP Updated
MIL-STD-882D - Department of Defense Standard Practice for System Safety	LRP Added
MIL-STD-1472F - Department of Defense Design Criteria Standard Human Engineering	LRP Added
MIL-STD-1474D - Noise Limits	LRP Added
DoD 6055.9-STD - DoD Ammunition and Explosives Safety Standards	LRP Updated
DoD Acquisition and Technology Memo	LRP Removed



# Appendix C

## BEA Laws, Regulations and Policies Repository Source List

The BEA LRP Repository Source List is a complete list of all authoritative sources identified as constraints to the BEA. The list also indicates which LRP are FFMI relevant.

Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
Public Law 097-255 - Federal Managers Financial Integrity Act of 1982	FV			
Public Law 099-603 - Immigration Reform and Control Act of 1986	PV			
Public Law 101-576 - Chief Financial Officers (CFO) Act of 1990	FV			
Public Law 103-356 - Government Management Reform Act of 1994	FV	PV		
Public Law 103-62 - Government Performance and Results Act of 1993	FV			
Public Law 104-134 - Debt Collection Improvement Act of 1996	FV			
Public Law 104-191 - Health Insurance Portability	PV	AV, CSE, FV, MV, RPA		
Public Law 104-208 - Federal Financial Management Improvement Act of 1996	FV			
Public Law 105-264 - Travel and Transportation Reform Act of 1998	FV	PV		
Public Law 106-531 - Reports Consolidation Act of 2000	FV			
Public Law 107-296 - Homeland Security Act of 2002	FV	PV		
Public Law 107-347 - E-Government Act of 2002	FV	PV		
USC Title 5 - Government Organization and Employees	PV	CSE, FV, MV	LRP Updated	X
USC Title 10 - Armed Forces	PV	AV, CSE, FV, MV, RPA	LRP Updated	
USC Title 20 - Education	FV		LRP Updated	
USC Title 22 - Foreign Relations and Intercourse	FV		LRP Updated	
USC Title 29 - Labor	PV		LRP Updated	
USC Title 31 - Money and Finance	FV	CSE, MV, PV, RPA	LRP Updated	
USC Title 32 - National Guard	PV	CSE, FV, MV, RPA	LRP Updated	
USC Title 33 - Navigation and Navigable Waters	RPA	CSE, FV, MV	LRP Updated	
USC Title 37 - Pay and Allowances of the Uniformed Services	PV	CSE, FV, MV, RPA	LRP Updated	
USC Title 38 - Veterans' Benefits	PV	FV	LRP Updated	
USC Title 40 - Public Buildings, Property, and Works	RPA	CSE, FV, MV	LRP Updated	
USC Title 42 - The Public Health and Welfare	PV	AV, CSE, FV, MV, RPA	LRP Updated	
USC Title 43 - Public Lands	RPA	CSE, FV, MV	LRP Updated	
USC Title 50 - War and National Defense	RPA	FV, MV	LRP Updated	



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
OPM - Intergovernmental Personnel Act Mobility Program	PV	FV		
CFR Title 4 - Accounts	FV			X
CFR Title 5 - Administrative Personnel	FV			X
CFR Title 15 - Commerce and Foreign Trade	AV	FV		
CFR Title 22 - International Traffic in Arms Regulations Foreign Relations	AV	FV		
CFR Title 31 - Money and Finance: Treasury	FV			X
CFR Title 36 - Parks, Forests, and Public Property	FV			X
CFR Title 40 - Protection of Environment	RPA	FV, MV	LRP Updated	
CFR Title 41 - Public Contracts and Property Management	FV		LRP Updated	X
CFR Title 48 - Federal Acquisition Regulations System	CSE	FV, MV, RPA	LRP Updated	X
EO 12906 - Coordinating Geographic Data Acquisition and Access: The National Spatial Data Infrastructure	RPA			
EO 13045 - Protection of Children From Environmental Health Risks and Safety Risks	RPA	FV, MV		
EO 13148 - Greening the Government Through Leadership in Environmental Management	RPA	FV, MV		
EO 13327 - Federal Real Property Asset Management	RPA	CSE, FV, MV		
SFFAS 1 - Accounting for Selected Assets and Liabilities	FV	CSE, MV, PV, RPA		X
SFFAS 2 - Accounting for Direct Loans and Loan Guarantees	FV	CSE, MV, PV, RPA		X
SFFAS 3 - Accounting for Inventory and Related Property	FV	CSE, MV, RPA		X
SFFAS 4 - Managerial Cost Accounting Concepts and Standards for the Federal Government	FV	CSE, MV, PV, RPA		X
SFFAS 5 - Accounting for Liabilities of the Federal Government	FV	CSE, MV, PV, RPA		X
SFFAS 6 - Accounting for Property, Plant, and Equipment	FV	CSE, MV, RPA		X
SFFAS 7 - Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting	FV	CSE, MV, PV, RPA		X
SFFAS 8 - Supplementary Stewardship Reporting	FV	CSE, MV, RPA		X
SFFAS 9 - Deferral of the Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS 4	FV			
SFFAS 10 - Accounting for Internal Use Software	FV	CSE, MV, PV, RPA		X
SFFAS 11 - Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes	FV			
SFFAS 12 - Recognition of Contingent Liabilities Arising from Litigation	FV			
SFFAS 13 - Material Revenue-Related Transactions Disclosures	FV			
SFFAS 14 - Amendments to Deferred Maintenance Reporting	FV	CSE, MV, RPA		X
SFFAS 15 - Management's Discussion and Analysis	FV			
SFFAS 16 - Amendments to Accounting for Property, Plant, and Equipment (PP&E) for Multi-Use Heritage Assets	FV			X



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
SFFAS 18 - Amendments to Accounting Standards for Direct Loans and Loan Guarantees	FV			X
SFFAS 19 - Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees	FV	CSE, MV, RPA		
SFFAS 20 - Elimination of Certain Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs, and Others	FV			
SFFAS 21 - Reporting Corrections of Errors and Changes in Accounting Principles	FV			X
SFFAS 22 - Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations	FV			
SFFAS 23 - Eliminating the Category National Defense Property, Plant, and Equipment	FV	CSE, MV, RPA		X
SFFAS 24 - Selected Standards for the Consolidated Financial Report of the United States Government	FV			
SFFAS 25 - Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment	FV			
SFFAS-26 - Presentation of Significant Assumptions for the Statement of Social Insurance	FV			
SFFAS 27 - Identifying and Reporting Earmarked Funds	FV			
SFFAS 28 - Deferral of the Effective Date of Reclassification of the Statement of Social Insurance	FV			
SFFAS 29 - Heritage Assets and Stewardship Land	FV			X
SFFAS 30 - Inter-Entity Cost Implementation	FV			
SFFAS 31 - Accounting for Fiduciary Activities	FV			
SFFAS 33 - Pensions Other Retirement Benefits and Other Post-employment Benefits	FV		LRP Added	X
SFFAS 34 - The Hierarchy of GAAP	FV		LRP Added	
SFFAC-1 - Objectives of Federal Financial Reporting	FV			
SFFAC-2 - Entity and Display	FV			
SFFAC-3 - Management's Discussion and Analysis	FV			
SFFAC-4 - Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government	FV			
Federal Financial Accounting and Auditing (FFAA) Technical Release No. 2 - Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government	FV	CSE, MV, RPA		
FASAB I-6 - Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4	FV			X
GAO - Accounting Principles, Standards, and Requirements: Title 2 Standards Not Superseded by FASAB Issuances	FV	CSE, MV, PV, RPA		
OMB Circular A-11 - Preparation, Submission, and Execution of the Budget	FV	CSE, MV, PV, RPA	LRP Updated	X
OMB Circular A-16 - Coordination of Geographic Information and Related Spatial Data Activities	RPA			
OMB Circular A-19 - Legislative Coordination and Clearance	AV	FV		
OMB Circular A-21 - Cost Principles for Educational Institutions	FV	CSE, MV, PV, RPA		
OMB Circular A-25 - Memorandum for Heads of Executive Departments and Establishments	FV			X
OMB Circular A-50 - Audit Followup	FV	CSE, MV, RPA		



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
OMB Circular A-87 - Cost Principles for State, Local, and Indian Tribal Governments	FV	PV		
OMB Circular A-102 - Grants and Cooperative Agreements with State and Local Governments	FV			
OMB Circular A-110 - Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations	FV	CSE, MV, PV, RPA		
OMB Circular A-123 - Management's Responsibility for Internal Control	FV			
OMB Circular A-127 - Financial Management Systems	FV		LRP Updated	X
OMB Circular A-129 - Policies for Federal Credit Programs and Non-Tax Receivables	FV	PV		
OMB Circular A-130 - Management of Federal Information Resources	FV			X
OMB Circular A-134 - Financial Accounting Principles and Standards	FV			
OMB Circular A-136 - Financial Reporting Requirements	FV		LRP Updated	X
OMB Bulletin 01-02 - Audit Requirements for Federal Financial Statements	FV	PV		
OMB Bulletin 06-03 - Audit Requirements for Federal Financial Statements	FV			
OMB Memo 04-04 - E-Authentication Guidance for Federal Agencies	FV			
OMB Memo 06-19 - Reporting Incidents Involving Personally Identifiable Information and Incorporating the Cost for Security in Agency Information Technology Investments	FV			
TFM Vol 1 Part 1 - Introduction	FV	CSE, MV, RPA		X
TFM Vol 1 Part 2 - Central Accounting and Reporting	FV	PV		X
TFM Vol 1 Part 3 - Payrolls, Deductions, and Withholdings	FV	PV	LRP Updated	
TFM Vol 1 Part 4 - Disbursing	FV	PV	LRP Updated	X
TFM Vol 1 Part 5 - Deposit Regulations	FV			
TFM Vol 1 Part 6 - Other Fiscal Matters	FV		LRP Updated	X
Federal Intragovernmental Transactions Accounting Policies Guide (APG)	FV		LRP Updated	
TFM Vol 1 Bulletin 2007-03 - Intragovernmental Business Rules	FV			
Managing Federal Receivables	FV		LRP Added	
JFMIP FFMSR-8 - System Requirements for Managerial Cost Accounting	FV	CSE, MV, RPA		X
JFMIP - Managerial Cost Accounting Implementation Guide	FV			
JFMIP SR-00-01 - Guaranteed Loan Systems Requirements	FV	CSE, MV, RPA		X
JFMIP SR-00-3 - Grant Financial System Requirements	FV	CSE, MV, RPA		X
JFMIP SR-00-4 - Property Management Systems Requirements	FV	CSE, MV, RPA		X
JFMIP SR-01-01 - Benefit System Requirements	FV	PV		X
JFMIP SR-01-04 - Framework for Federal Financial Management Systems	FV	PV		
JFMIP SR-02-02 - Acquisition/ Financial Systems Interface Requirements	FV	CSE, MV, PV, RPA		X



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
JFMIP SR-03-01 - Revenue System Requirements	FV	CSE, MV, RPA		X
JFMIP SR-03-02 - Inventory, Supplies and Materials System Requirements	FV	CSE, MV, RPA		X
JFMIP SR-99-4 - Seized Property and Forfeited Assets Systems Requirements	FV	CSE, MV, RPA		X
JFMIP SR-99-5 - Human Resources and Payroll System Requirements	FV	PV		X
JFMIP SR-99-8 - Direct Loan System Requirements	FV	CSE, MV, RPA		X
JFMIP SR-99-9 - Travel System Requirements	FV	PV		X
OFFM-NO-0106 - Core Financial System Requirements	FV	CSE, MV, PV, RPA		X
Financial Management Systems Standard Business Process for U.S. Government Agencies	FV		LRP Added	
IRS Publication 15 - (Circular E) Employer's Tax Guide	PV			
NSTISSP No. 11, Revised Fact Sheet - National Information Assurance Acquisition Policy (Includes deferred compliance guidelines and procedures)	FV			X
DoD Directive 1322.18 - Military Training	PV		LRP Added	
DoD Directive 4140.1 - Supply Chain Materiel Management Policy	MV	CSE, FV, RPA		
DoD Directive 4151.18 - Maintenance of Military Materiel	MV	CSE, RPA		
DoD Directive 4400.01E - Defense Production Act Programs	MV	CSE, RPA		
DoD Directive 4500.09E - Transportation and Traffic Management	MV	CSE, PV, RPA		
DoD Directive 4500.43 - Operational Support Airlift (OSA)	MV	CSE, PV, RPA		
DoD Directive 4510.11 - DoD Transportation Engineering	MV	CSE, PV, RPA		
DoD Directive 4715.1E - Environment, Safety, and Occupational Health (ESOH)	MV	CSE, RPA	LRP Updated	
DoD Directive 5000.01 - The Defense Acquisition System	AV	CSE, MV, RPA		
DoD Directive 5124.02 - Under Secretary of Defense for Personnel and Readiness	PV		LRP Added	
DoD Directive 5134.01 - Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L))	AV			
DoD Directive 5158.04 - United States Transportation Command	MV	CSE, PV, RPA		
DoD Directive 5160.65 - Single Manager for Conventional Ammunition (SMCA)	MV	CSE, RPA		
DoD Directive 6055.9E - Explosives Safety Management and the DoD Explosives Safety Board	RPA		LRP Added	
DoD Directive 7730.65 Department of Defense Readiness Reporting System (DRRS)	PV		LRP Added	
DoD Directive 8000.01 - Management of DoD Information Resources and Information Technology	FV		LRP Updated	
DoD Directive 8190.1 - DoD Logistics Use of Electronic Data Interchange (EDI) Standards	MV	CSE, RPA		
DoD Directive 8320.03 - Unique Identification (UID) Standards for a Net-Centric Department of Defense	MV	RPA		X



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
DoD Directive 8500.01E - Information Assurance (IA)	FV	AV, CSE, MV, PV, RPA		X
DoD Directive 8570.01 - Information Assurance Training Certification and Workforce Management	PV	AV, CSE, FV, MV, RPA		
CJCSI 3137.01C - The Functional Capabilities Board Process	FV			
CJCSI 3170.01F - Joint Capabilities Integration and Development System	AV			
CJCSI 8501.01A - Chairman of the Joint Chiefs of Staff, Combatant Commanders, and Joint Staff Participation in the Planning, Programming, Budgeting, and Execution System	FV			
Joint Pub 1-0 - Personnel Support to Joint Operations	PV			
Joint Pub 3-0 - Joint Operations	PV			
DoDI 1300.18 - Department of Defense Personnel Casualty Matters Policies and Procedures	PV		LRP Added	
DoDI 1322.26 - Development, Management, and Delivery of Distributed Learning	PV		LRP Added	
DoDI 2000.18 - Department of Defense Installation Chemical, Biological, Radiological, Nuclear and High-Yield Explosive Emergency Response Guidelines	RPA		LRP Added	
DoDI 3000.4 - DoD Munitions Requirements Process	MV	CSE, RPA		
DoDI 3110.06 - War Reserve Materiel Policy	MV	CSE, RPA		
DoDI 4140.61 - Customer Wait Time and Time Definite Delivery	MV			
DoDI 4140.62 - Material Potentially Presenting an Explosive Hazard	RPA		LRP Added	
DoDI 4145.26 - DoD Contractors Safety Requirements for Ammunition and Explosives	RPA		LRP Added	
DoDI 4151.19 - Serialized Item Management (SIM) for Materiel Maintenance	MV			
DoDI 4165.14 - Real Property Inventory and Forecasting	RPA	MV		X
DoDI 4165.70 - Real Property Management	FV			X
DoDI 4500.34 - DoD Personal Property Shipment and Storage Program	MV	CSE, PV, RPA		
DoDI 4500.53 - DoD Commercial Air Transportation Quality and Safety Review Program	MV	CSE, PV, RPA	LRP Updated	
DoDI 4715.6 - Environmental Compliance	RPA	CSE, MV		
DoDI 4715.7 - Environmental Restoration Program	RPA	FV		
DoDI 5000.02 - Operation of the Defense Acquisition System	AV	RPA	LRP Updated	X
DoDI 5000.61 - DoD Modeling and Simulation (M&S) Verification, Validation, and Accreditation (VV&A)	AV	FV, MV, RPA		
DoDI 5000.64 - Defense Property Accountability	MV	CSE, FV, RPA		X
DoDI 5160.70 - Management of DoD Language and Regional Proficiency Capabilities	PV		LRP Added	
DoDI 5160.71 - DoD Language Testing Program	PV		LRP Added	
DoDI 5210.63 - Security of Nuclear Reactors and Special Nuclear Materials	MV	CSE, RPA		
DoDI 5400.04 - Provision of Information to Congress	AV		LRP Updated	
DoDI 6050.05 - DoD Hazard Communication - HAZCOM - Program	RPA		LRP Added	



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
DoDI 6055.1 - DoD Safety and Occupational Health (SOH) Program	RPA	CSE, MV	LRP Updated	
DoDI 6055.04 - DoD Traffic Safety Program	RPA		LRP Added	
DoDI 6055.05 - Occupational and Environmental Health (OEH)	RPA		LRP Added	
DoDI 6055.06 - DoD Fire and Emergency Services (F&ES) Program	RPA		LRP Added	
DoDI 6055.07 - Accident Investigation, Reporting, and Record Keeping	RPA		LRP Added	
DoDI 6055.8 - Occupational Radiation Protection Program	RPA		LRP Added	
DoDI 6055.11 - Protecting Personnel from Electromagnetic Fields	RPA		LRP Added	
DoDI 6055.12 DoD - Hearing Conservation Program (HCP)	RPA		LRP Added	
DoDI 6055.15 - DoD Laser Protection Program	RPA		LRP Added	
DoDI 6055.16 - Explosives Safety Management Program	RPA		LRP Added	
DoDI 6055.17 - DoD Installation Emergency Management (IEM) Program	RPA		LRP Added	
DoDI 6490.03 - Deployment Health	RPA		LRP Added	
DoDI 7280.03 Foreign Language Proficiency Bonus (FLPB)	PV	FV	LRP Added	
DoDI 8320.04 - Item Unique Identification Standards for Tangible Personal Property	MV			X
DoDI 8500.2 - Information Assurance (IA) Implementation	FV	AV, CSE, MV, PV, RPA		
DoDI 8510.01 - DoD Information Assurance Certification and Accreditation Process DIACAP	FV	AV, CSE, MV, PV, RPA		X
DoDI 8560.01 - Communications Security (COMSEC) Monitoring and Information Assurance (IA) Readiness Testing	AV	CSE, FV, MV, PV, RPA		
DoDI 8580.1 - Information Assurance (IA) in the Defense Acquisition System	AV	CSE, FV, MV, PV, RPA		
DoD 4000.25-M - Defense Logistics Management System (DLMS) Manual	MV	CSE, FV, RPA		
DoD 4000.25-2-M - Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP) Manual	MV	CSE, FV, RPA		
DoD 4000.25-6-M - Department of Defense Activity Address Code Directory (DoDAAD)	MV	RPA		
DoD 4000.25-8-M - Military Assistance Program Address Directory (MAPAD)	MV	RPA		
DoD 4000.25-10-M - Defense Automatic Addressing System (DAAS)	MV	RPA		
DoD 4100.39-M - Federal Logistics Information System (FLIS) Procedures Manual	MV	RPA	LRP Updated	
DoD 4120.24-M - Defense Standardization Program (DSP) Policies and Procedures	MV	FV, RPA		



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
DoD 4140.26-M - Defense Integrated Material Management Manual for Consumable Items	MV	CSE, FV, PV, RPA		
DoD 4140.27-M - Shelf-Life Management Manual (restricted access - CAC)	MV	CSE, RPA		
DoD 4140.32-M - Defense Inactive Item Program	MV	CSE, RPA		
DoD 4140.64-M - Secondary Item Stratification Manual	MV	RPA	LRP Updated	
DoD 4145.26-M - DOD Contractor's Safety Manual For Ammunition and Explosives	RPA		LRP Added	
DoD 4160.21-M - Defense Materiel Disposition Manual	MV	CSE, FV, RPA		
DoD 4160.21-M-1 - Defense Demilitarization Manual	MV	RPA		
DoD 5100.76-M - Physical Security of Sensitive Conventional Arms, Ammunition, and Explosives	MV	CSE, RPA		
DoD 5105.38-M - Security Assistance Management Manual (SAMM)	CSE	FV	LRP Updated	
DoD 5160.65-M - Single Manager for Conventional Ammunition (Implementation Joint Conventional Ammunition Policies and Procedures)	MV	CSE, RPA		
DoD 6010.13-M Medical Expense and Performance	PV	FV		
DoD 6055.05-M - Occupational Medical Examinations and Surveillance Manual	RPA		LRP Added	
DoD 6055.06-M - DoD Fire and Emergency Services Certification Program	RPA		LRP Added	
DoD 8570.01-M - Information Assurance Workforce Improvement Program	PV	AV, CSE, FV, MV, RPA		
DOD FMR Vol 01 - General Financial Management Information, Systems and Requirements	FV	PV	LRP Updated	X
DOD FMR Vol 02A - Budget Formulation and Presentation, Chapters 1-3	FV	CSE, MV, PV, RPA	LRP Updated	
DOD FMR Vol 02B - Budget Formulation and Presentation, Chapters 4-19	FV	CSE, MV, PV, RPA	LRP Updated	
DOD FMR Vol 03 - Budget Execution - Availability and Use of Budgetary Resources	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 04 - Accounting Policy and Procedures	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 05 - Disbursing Policy and Procedures	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 06A - Reporting Policy and Procedures	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 06B - Form and Content of the Department of Defense Audited Financial Statements	FV	CSE, MV, RPA	LRP Updated	X
DOD FMR Vol 07A - Military Pay Policy and Procedures - Active Duty and Reserve Pay	FV	PV	LRP Updated	
DOD FMR Vol 07B - Military Pay Policy and Procedures - Retired Pay	FV	PV	LRP Updated	
DOD FMR Vol 07C - Special Military Pay/Personnel Programs and Operating Procedures	FV	PV	LRP Updated	
DOD FMR Vol 08 - Civilian Pay Policy and Procedures	FV	PV	LRP Updated	X
DOD FMR Vol 09 - Travel Policy and Procedures	FV	PV	LRP Updated	



Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 7.0 Status	FFMIA LRP
DOD FMR Vol 10 - Contract Payment Policy and Procedures	FV	PV	LRP Updated	X
DOD FMR Vol 11A - Reimbursable Operations, Policy and Procedures	FV	CSE, MV, PV, RPA	LRP Updated	
DOD FMR Vol 11B - Reimbursable Operations, Policy and Procedures - Working Capital Funds (WCF)	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 12 - Special Accounts Funds and Programs	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 13 - Nonappropriated Funds Policy and Procedures	FV	CSE, MV, PV, RPA	LRP Updated	X
DOD FMR Vol 14 - Administrative Control of Funds and Antideficiency Act Violations	FV	PV	LRP Updated	
DOD FMR Vol 15 - Security Assistance Policy and Procedures	FV	CSE, MV, PV, RPA	LRP Updated	
DoD 4140.1-R - DoD Supply Chain Materiel Management Regulation	MV	CSE, FV, RPA		
DoD 4500.9-R - Defense Transportation Regulation (DTR)	MV	CSE, PV, RPA		
DoD 4515.13-R - Air Transportation Eligibility	MV	CSE, PV, RPA		
DoD 5200.1-R Information Security Program	PV			
DoD 5200.2-R - DoD Personnel Security Program	PV			
DoD 5200.08-R - Physical Security Program	MV	CSE, FV, RPA	LRP Updated	
DoD 5400.11-R - DoD Privacy Program	PV			
JFTR - The Joint Federal Travel Regulations, Volume 1, Uniformed Service Members	PV	FV	LRP Updated	X
JTR - Joint Travel Regulations, Volume 2, Department of Defense Civilian Personnel	PV	FV	LRP Updated	
DFARS - Defense Federal Acquisition Regulation Supplement	CSE	FV, MV, RPA	LRP Updated	
MIL-STD-882D - Department of Defense Standard Practice for System Safety	RPA		LRP Added	
MIL-STD-1472F - Department of Defense Design Criteria Standard Human Engineering	RPA		LRP Added	
MIL-STD-1474D - Noise Limits	RPA		LRP Added	
DoD 6055.9-STD - DoD Ammunition and Explosives Safety Standards	RPA	CSE, MV	LRP Updated	



# Appendix D

## USSGL SFIS Transaction Library Attributes

The table below details the attributes and descriptions located in the USSGL SFIS Transaction Library.

Attribute Name	Description
Activity Identifier	An Activity is a series of events, tasks, or units of work that are linked to perform a specific objective.
Advance Flag Code	The value of the Advance Flag identifies new budget authority made available in the current year based on an appropriation act intending future year funding. For instance, an appropriation passed in one year, may include funds that are not available for use until two years into the future. In the future year of availability, these funds are considered 'advanced from a prior year' appropriation act. In the case of budget authority made available close to the end of the current year for current fiscal year obligations that are liquidated in the following fiscal year, the authority is considered to be "advance funded". The values of the Advance Flag are more accurately associated with a code, rather than a flag. Flag is only used to correspond with the U.S. Treasury's representation of the data element for external reporting.
Agency Accounting Identifier Code	The Agency Accounting Identifier Code identifies the accounting system responsible for recording the accounting event. The Agency Accounting Identifier Code is intended to be an accounting system identifier, and therefore must be assigned to only one accounting system.
Agency Disbursing Identifier Code	The Agency Disbursing Identifier is assigned to each disbursing office by the Treasury Department. The Agency Disbursing Identifier is an identification number that indicates authority to receive and disburse public funds and issue checks on the United States Treasury.
Apportionment Category Code	An OMB distribution of budgetary resources, using Standard Form 132, Apportionment and Re-apportionment Schedule, to distribute budget or obligational authority by calendar quarter (category A) or by other specified time periods, or programs, activities, projects, or combinations thereof (category B). The category code indicates whether amounts distributed are category A or B apportionments, or not subject to apportionment (category C). The apportionment distribution represents that portion of the appropriation authorized for the obligation and expenditure of funds.
Asset Type Code	Categorization of assets into like categories. At the highest level, Asset Type supports preparation of Financial Statements and Footnotes. Asset Type supports reporting compliance requirements. At the lowest level, Asset Type satisfies Mission Area categorization needs.
Asset Unique ID	Asset Unique identifier is assigned to all physical assets. It supports asset accountability and auditability. It is used to record the unique item identification number or the real property identification number. Unique item identification will provide accurate and accessible information about personal property that will make acquisition, repair, and deployment of items faster and more efficient. Real Property identification distinctively and uniquely identifies a piece of land, a building, structure, linear structure, or other real property improvements in which DoD has a legal interest.
Authority Type Code	The Authority Type identifies various types of budget or obligational authority authorized. Each type of authority includes specific legislative requirements and must be identified separately. Where unique identification is not possible through the accounts contained in the United States Government Standard General Ledger (USSGL), Authority Type codes have been applied. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.



Attribute Name	Description
Availability Time Indicator	The Availability Time value indicates whether a specific amount of funding is available for execution in the current reporting period (I.e., month, quarter, year), or in a subsequent reporting period. Note that a subsequent reporting period may be in the current fiscal year, or a subsequent fiscal year.
Availability Type Code	The Availability Type value indicates whether budget authority is available for new obligations for a single specified year, multiple specified years, or for an indefinite period of years. This value is based on the Period of Availability (Reference Item A8).
BEA Category Indicator Code	A Budget Enforcement Act (BEA) designated category code representing one of three categories of a budget request. Budget categories are 1) mandatory, i.e., required funding requests based on legislative Acts, 2) discretionary, requests based on annual or period requests for funding or 3) emergency discretionary, requests based on the occurrence of emergency contingencies.
Begin/End Indicator	The Begin/End Indicator identifies a general ledger account balance as of the point in time that it represents. For instance, the balance of a general ledger account at the beginning of the reporting period, versus the balance at the end of the reporting period.
Borrowing Source Code	The Borrowing Source identifies the source of funds borrowed under congressionally authorized borrowing authority.
Budget Activity Identifier	Budget activity represent the first level of sub-division classification of the Budget and Fiscal Accounting Classifications. This subdivision represents the required DoD grouping and arrangement of appropriation and other fund accounts for budgetary and fiscal presentations. These budget and fiscal account classifications are included as integral DoD codification of appropriation/fund accounts.
Budget Function/Sub-Function Code	Budget classifications mandated by the Congressional Budget Act of 1974. The DoD budget functions and sub-functions are specific to the national defense and security mission of the Department, including the following: 1. raising, equipping and maintaining armed forces, 2. development and utilization of weapon systems, 3.direct compensation and benefits paid to active military and civilian personnel 4. defense research, development, testing and evaluation 5. procurement, construction, stockpiling and 6. other budget functions/sub-functions undertaken to foster national security Sub-function classifications are subsidiary to the main budget functions. These include: DoD Military (051), Atomic Energy Defense ( 053), Defense Related Activities (054), Water Resources (303), Federal Employee Retirement and Disability(602), Veterans Education, Training and Rehabilitation, (702), Other Veterans Benefits and Services(705) and General Purpose Fiscal Assistance( 806)
Budget Line Item Identifier	Identifies further sub-divisions of the Treasury Account Fund Symbol appropriation, below the Budget Sub Activity Level.
Budget Sub-Activity Identifier	Identifies further sub-divisions of the Treasury Account Fund Symbol below the Budget Activity Level.
Budgetary Credit1	Represents the first pair of budgetary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Budgetary Credit2	Represents the second pair of budgetary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Budgetary Debit1	Represents the first pair of budgetary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Budgetary Debit2	Represents the second pair of budgetary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.



Attribute Name	Description
Business Event Type Code (BETC)	Indicates the type of financial activity, such as payments, collections, borrowings, etc, being reported in the Governmentwide Accounting and Reporting (GWA) system. BETC in effect replaces the Treasury's transaction codes and standard sub-classes that are currently used on central accounting reports. New U.S. Treasury requirement effective 08/01/2006 per TFM Bulletin No. 2006-04, Volume I.
Business Partner Number	The Business Partner Network number is a unique, 9-character alpha-numeric identifier. It is primarily used to identify buying or selling entities processing intragovernmental transactions. The Federal Agency Registration (Fed Reg) site is the registration point and authoritative source for BPN numbers and associated registration data. Federal civilian agencies have obtained Data Universal Numbering System (DUNS) numbers from Dun and Bradstreet for use as BPN numbers. DoD uses an equivalent Business Partner Number (BPN), which consists of the letters "DOD" and the 6-character Department of Defense Activity Address Code (DoDAAC). Both the DUNS and TPN are considered BPN numbers as they meet Fed Reg requirements and are unique identifiers.
Contingency Code	This data element is intended to identify, for tracking purposes, special unplanned events, for which expenditures and costs are to be tracked, whereby funding might or might not have been previously established for contingency events, e.g., the "Tsunami Disaster" or the "9/11/01 Terrorist Attacks" or other similar unforeseen events. The purpose of the contingency code is to identify the budget execution records process for contingency events that occur, in order to provide a basis for recouping funds expended, i.e., to justify requests for resources needed to fund the contingency event after the fact.
Cost Center Identifier	A Cost Center is a clearly defined responsibility area where costs are incurred.
Cost Element Code	Cost Element is a classification of an organization's revenues, expenses or consumable resources. Cost Element Code only relates to primary cost. Cost Element Code does not relate to secondary cost which is identified as agency specific and not enterprise-level.
Country Code	A code representing Countries, Dependencies, Areas of Special Sovereignty, and their Principal Administrative Divisions. Codes include former countries which have been divided or merged.
Covered/Uncovered Indicator	Covered (C) liabilities are those covered by budgetary resources. Uncovered (U) Liabilities are those not covered by budgetary resources. As an example, there will generally be congressionally approved budget resource earmarked for liquidation of the current portion of environmental liabilities. This is an example of a covered liability. On the other hand, there will generally not be budgetary resources in place for the liquidation of the long-term portion of environmental liabilities (resources will be allocated as the liability becomes more immediate). The latter is an example of an uncovered liability.
Current/Non-current Indicator	Current/ Non-Current indicates those liabilities that will be liquidated with current resources. For instance, liabilities that are expected to become due and payable within a year are generally considered to be a current liability.
Custodial/Non-Custodial Indicator	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity. For example, revenue/receipts collected on behalf of another Agency represents custodial activity (S).
Debit/Credit Indicator	Indicator identifies whether the GL balance included in an automated trial balance is a debit or credit balance.
Deficiency Flag Indicator	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.
Definite Indefinite Flag Indicator	The Definite/ Indefinite Flag indicates whether the amount of budget authority is definite (a specified amount, or a "not to exceed" amount specified) or indefinite (determined by other factors).
Department Regular Code	Department Regular is the US Treasury designated code representing the government agency accountable for one or more fund accounts established and maintained by the Treasury. The Department Regular element is an integral part of the Treasury Appropriation Fund Symbol (TAFS).



Attribute Name	Description
Department Transfer Code	The Department Transfer Code identifies the federal agency of obligation authority to the DoD or one of its components. For the transfer of obligation authority, the transfer agency retains responsibility for the fund account and the recipient agency charges against the fund account of the transfer agency.
Direct Transfer Account Code	The Direct Transfer Account identifies the Main Account of the Federal entity transferring-in budget authority transfer transactions to DoD. For example, when a DoD component records receipt of a budget authority transfer, this value identifies the 'transferred from' main fund account of the transferring agency.
Direct Transfer Agency Code	The Direct Transfer Agency is the Treasury Department Code of the other Federal entity involved in budget authority transfer transactions with the DoD. For example, when recording the receipt of a transfer, this value identifies the agency that has transferred authority to a DoD component. Used in conjunction with the Direct Transfer Account and Transfer To From.
Detailed Description	The generalized transaction description based on the TFM USSGL Supplement Section III for each UTC, as updated for specific transactions and accounting events.
Detailed Trans Code	The four digit Treasury USSGL Transaction Code (UTC) from the TFM USSGL Supplement Section III decomposed to Detailed Transaction Codes (DTC).
Entity/Non-Entity Indicator	The Entity/ Non-Entity Indicator identifies assets as either those that the reporting entity has authority to use in its operations (Entity Assets), or held by an entity but are not available to the entity to use in its operations (Non-Entity Assets). The authority to use funds in an entity's operations means that entity's management has the authority to decide how funds are used, or management is legally obligated to use funds to meet entity obligations, e.g., repay loans from Treasury. An example of non-entity assets is income tax receivables, which the Internal Revenue Service collects for the U.S. Government but has no authority to spend.
Exchange/Non-Exchange Indicator	The Exchange/ Non-Exchange Indicator identifies those revenues that are, or are not, the result of the provision of a good or service. An example of exchange revenue is revenue that is received by a working capital fund for provision of depot services. An example of non-exchange revenue would be a grant.
Expiration Flag Indicator	The Expiration Flag indicates whether an appropriation will no longer be available for incurring new obligations as of September 30 of the reporting fiscal year. For example, in fiscal 2001, "Y" would indicate that either an annual, or multi-year TAFS will expire on September 30, 2001, or that a no-year TAFS will be closed and cancelled on September 30, 2001.
Federal/Non-Federal Indicator	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or Non Federal entities such as private or local/state/tribal/foreign governments (N)). For FACTS I reporting, "F" equates to Federal and "N" equates to Non-Federal. For FACTS II reporting, "F" equates to Federal, "N" equates to Non-Federal, and "E" equates to Non-Federal Exception.
Financing Account Indicator Code	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.
FMS Case Identifier	FMS Case is used to reflect an FMS contractual sales agreement (Letter of Offer and Acceptance) between the U.S. and an eligible foreign country.
FMS Case Line Item Identifier	The FMS Line is used to identify a detailed line item requirement contained within the (Letter of Offer and Acceptance).
FMS Customer Code	FMS Customer represents the country receiving the product and/or service in the FMS transaction.
Foreign Currency Code	The Foreign Currency Code is the primary code used to separately identify the foreign currency in which an accounts payable will be disbursed when that disbursement will not be paid in U. S. dollars.



Attribute Name	Description
Fund Type Code	The fund type is used as a basis in establishing the classification of the account symbol. It denotes and categorizes the account symbols (Main Account) with a standard numbering scheme for each particular type (e.g. general fund, special fund, trust fund and etc) of fund. OMB and the Department of the Treasury will assign identification codes based on the type of fund involved and other characteristics of a proposed new main account.
Funding Center Identifier	Funding Center is a clearly defined responsibility area within an organizational unit to which budget authority is assigned.
Library Business Rule	USSGL Transaction Library business rules, which were developed using Treasury's Comments in Section III of USSGL, describe additional required general ledger postings. The value in this column refers to the business rule in the Transaction Library Business rule section.
Line of Business Code	The Line of Business represents a functional business structure that includes all of the Department's major operations, for aggregations of budget, costs, and performance by major operations.
Main Account Code	The main account is identified by a four digit numeric data element representing a specific appropriation or fund account established by the US Treasury for expenditure or receipt authority issued by the US Congress.
Major Acquisition Code	<p>Major Acquisition (MA): A value that uniquely represents an aggregated group of activities represented at the Budget Line Item level of detail from the Procurement and RDT&amp;E appropriations of Major Defense Acquisition Programs (MDAPs) and linked to a Program Number (PNO).</p> <p>It is designed to provide leadership a means to evaluate a new, improved, or continuing materiel, weapon capability, or service against a validated operational or business need. For phase I, the MA value will not include Budget Line Items from any other appropriations, address Support Equipment costs, include MAIS programs or include Defense Agency MDAP or MAIS programs.</p> <p>For Phase II, the MA value will be expanded to include Budget Line Items from all relevant appropriations and Support Equipment costs for all MDAPs except those costs that are associated with Manpower.</p>
MEPR Code	The Medical Expense and Performance Reporting (MEPR) code represents a functional cost account. Each position defines a specific 3-level hierarchical structure as prescribed in the DoD 6010.13-M, Appendix 3, Table AP3.T1.
Not Currently Auth	This column is used to designate valid transactions that are not authorized for use within the DOD.
Object Class Code	<p>Object classes are categories in a classification system that present obligations by the items or services purchased by the Federal Government. These are the major object classes:</p> <ul style="list-style-type: none"> <li>• 10 Personnel compensation and benefits.</li> <li>• 20 Contractual services and supplies.</li> <li>• 30 Acquisition of assets.</li> <li>• 40 Grants and fixed charges.</li> <li>• 90 Other.</li> </ul> <p>OMB divides these major classes into smaller classes and presents them in object class schedules. The classes present obligations according to their initial purpose, not the end product or service. For example, if you pay a Federal employee who constructs a building, classify the obligations for the employee's wages under Personnel compensation and benefits, rather than Acquisition of assets. If you purchase a building, classify the contractual obligations under Acquisition of assets.</p>



Attribute Name	Description
Organization Unique Identifier	A character string that identifies a public or private organizational entity that supports a given mission, function, business objective or other criteria. The creation of an Organization Unique Identifier (OUID), a unique, simple and non-intelligent (containing no embedded information or smart codes) identifier will support standardized unique identification of organizations as required by the Department of Defense. This identifier will be used to identify all organizations within the DOD and non-DOD organizations to include, but not limited to, U.S. and foreign federal, civil and commercial entities.
Period of Availability Fiscal Year Date	Period of Availability identifies the period in which new obligations can be incurred for a main account within a TAFS. The coding structure that depicts the "period of availability" is (BBBBEAAA), whereby BBBB is used to identify the beginning fiscal year period of availability and AAAA the ending fiscal year available to incur obligations. The Period of Availability indicates for the main fund account the period available for obligation of the fund balance. For a TAFS main account with no obligation authority end-date indicated, the beginning period is expressed as (AAAA) designating a program fiscal period followed by the "XXXX", indicating "No Year" funding.
Program Code	A DoD program is considered to be any grouping of resources, capabilities, functions and/or activities organized and managed to achieve a specified mission aimed to be of benefit outside of the program. A program clearly and logically contributes to or influences achievement of a strategic objective or other program mission.
Program Report Code	The Program Report Code identifies meaningful program reporting categories during the apportionment tracking process. The program report codes and associated amounts are reported as attachments to the Standard Form 132, Apportionment and Re-apportionment Schedule. DoD agencies (i.e. Navy, Army, Air Force, Marines, NASA, & other Treasury defined agencies) use the program report codes to group and track designated obligations on the SF133 Reports on Budget Execution and Budgetary Resources. For example, rather than reporting a single number for its obligations, a Department of the Navy account may separately show obligations for: maintaining land resources; performing major constructions; and performing base support. Program reporting categories are not used to apportion funds, are not subject to the Anti-deficiency Act, and are not shown on the actual SF132 apportionment or letter apportionment forms, but are included as attachments to these forms.
Project Identifier	A planned undertaking of work to be performed or product to be produced having a finite beginning and end.
Proprietary Credit1	Represents the first pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Proprietary Credit2	Represents the second pair of budgetary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Proprietary Credit3	Represents the third pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Proprietary Credit4	Represents the fourth pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Proprietary Debit1	Represents the first pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Proprietary Debit2	Represents the second pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Proprietary Debit3	Represents the third pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.



Attribute Name	Description
Proprietary Debit4	Represents the fourth pair of proprietary debit and credit postings, decomposed from the generalized transaction postings, containing multiple debits and credits, defined within the USSGL.
Public Law Number	The number used to identify a specific law enacted by the Congress and signed by the President. For example, the 554th Law of the 106th Congress would be Public Law 106-554. In addition, a specific public law number will be cited, along with the amount, on external reports for any funds made temporarily not available due to a specific public law. The most current Public Law number is to be used.
Receipt Indicator	The Receipt Indicator identifies a main account balance, or main account/subaccount combination, as either receipt or expenditure.
Reimbursable Flag Indicator	The Reimbursable Indicator is used to flag those expenditures incurred for a designated TAFS account that are considered reimbursable to the account.
Sub Classification Code	Sub-Classification Codes are assigned in certain cases for grouping designated disbursement and/or receipt transactions below the level of appropriation or fund account represented by the main account, Reference Item A3, Main Account) for an Appropriation, Fund, or Receipt Account. Separate sub-class identification codes are assigned to agencies by the Treasury to be used as parenthetical prefixes to the main account when preparing Disbursing Officer Reports.
Sub-Account Code	The Sub-Account symbol is used to specify subsidiary level accounts associated to the main account of the TAFS. The Sub-Account might indicate a series of subsidiary level receipt accounts or represent special subsidiary level accounts requested for use by an agency and approved by the US Treasury. Sub-account balances aggregate to the main account balance. The Sub-Account has the potential for several relationships to the Main Account.
TAFS Status Indicator	The TAFS Status identifies the availability status of budget authority for incurring new obligations. Unexpired means the TAFS may incur new obligations. Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.
Trading Partner Indicator Code	The Trading Partner Indicator represents the Department Regular Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with the Federal/Nonfederal attribute of "F". For example, the Department of the Navy records revenue for services performed for Department of State. For the Navy revenue transaction, the Department of State will be considered a trading partner, and its Department Regular Code will be used as the Trading Partner Indicator.
Transaction Amount	The Transaction Amount is the signed value of an accounting general ledger transaction, expressed in U.S. dollars.
Transaction Effective Date	The effective date for a business event represented by a transaction type/transaction code. Although, this date frequently equals the Transaction Post Date, it is not always equal. As an example: an obligation that exist at the end of a reporting period is discovered just after the period ends. The obligation would be posted in the general ledger on a date after the end of the period; however, the transaction would be effective for a date prior to the period end, and would be included in the reports for that period.
Transaction Post Date	The Transaction Post Date is the date that an accounting transaction is actually posted to a general ledger. This date does not represent creation of a draft transaction that is merely saved, but not posted. It also does not indicate the period, or date, for which the transaction applies for reporting purposes, although these dates may be the same in some cases. As an example, an obligation that exist at the end of a reporting period is discovered just after the period ends. The obligation would be posted in the general ledger on a date after the end of the period; however, the transaction would be effective for a date prior to the period end, and would be included in the reports for that period.
Transaction Quantity	Quantity of units involved in the transaction.



Attribute Name	Description
Transaction Type Code	<p>Transaction Type - A code to indicate the grouping of like types of business and/or accounting events, i.e., transactions, with general association, but not limited by the US Treasury designated groupings of transactions, as follows:</p> <p>Axxx - Funding Activity  Bxxx - Disbursements and Payable Activity  Cxxx - Collections and Receivables Activity  Dxxx - Adjustment/Accrual Activity  Exxx - Memoranda  Fxxx - Year-end Activity</p>
Transaction Type Value	The description of the business and/or accounting event represented by the transaction type code.
Transfer To From Indicator	The Transfer To/From indicates whether the transfer is "to" or "from" another Treasury agency or account. In relationship to a general ledger posting, indicates whether the amount posted to a transfer account is a transfer received, or a transfer issued. Used in conjunction with the Direct Transfer Agency and Direct Transfer (Main) Account.
Unit of Measure Code	The Unit of Measure Code indicates the count, measurement, container or form of an item.
USSGL Description	Generalized transaction descriptions taken from the TFM USSGL Supplement Section III for each UTC.
USSGL Transaction Category	Generalized account transaction categories derived from the Transaction Code ranges in the TFM USSGL Supplement Section III.
USSGL Transaction Code	The four digit Treasury USSGL Code from the TFM USSGL Supplement Section III
USSGL/DoD Account Code	The USSGL/DoD Account Code is a unique code comprised of the four-digit United States Government Standard General Ledger (USSGL) account, as published in the USSGL Chart of Accounts, followed by a decimal and a DoD specific four-digit account extension. The USSGL/DoD Account Codes provide the basic structure for the DoD Standard Chart of Accounts required for standardized departmental reporting. USSGL/DoD Account Codes are comprised of both budgetary and proprietary accounts.
Work Order Number	Identifies an individual unit of work, batch, or lot of a distinct product or service.
Year of Budget Authority Indicator	Identifies the fiscal year when a Treasury Appropriation is provided with new no-year budget authority. Used for no-year funding authority TAFS to distinguish outlays from new obligation authority vs. outlays from carried forward balances. New Authority is required to be reported separately from balances brought forward on the OMB apportionment documents.

