



BTA
BUSINESS TRANSFORMATION AGENCY

BEA 8.0 Laws, Regulations and Policies (LRP) Narrative Summary

March 11, 2011

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)
5.0	March 11, 2011	Monica Prince	What's New for BEA 8.0/ Updated Section 2.2.8 United States Standard General Ledger (USSGL) SFIS Transaction Library/ Removed Section 3.1.3 BEP Overview /Updated Appendices B & 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
DTC	DoD Transaction Code
ERP	Enterprise Resource Planning
FAR	Federal Acquisition Regulations
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

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 (FAR), 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 representing each of the Core Business Missions (CBMs) which are comprised of Human Resources Management (HRM), Weapon System Lifecycle Management (WSLM), Materiel Supply and Service Management (MSSM), Real Property and Installations Lifecycle Management (RPLIM), and Financial Management (FM). The LRP were then assigned to Department of Defense's (DoD's) Core Business Missions (CBMs) Stakeholders (Primary and Secondary) by the workshop attendees. The CBMs were established to attain rapid integrated defense business transformation within the Department of Defense's (DoD's) Core Business Missions (CBMs).

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 CBMs 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 CBMs. 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.

In addition, in accordance with the DoD FMR Vol 1, Chapter 3, the baseline of Federal Financial Management Improvement Act (FFMIA) requirements are maintained in the LRP Repository. Known as Defense Financial Management Improvement Guidance (DFMIG) Business Rules in the BEA, the rules consist of federal system requirements and selected internal DoD requirements. A Governance Board has been established to ensure that the approved DFMIG business rules are in accordance with the financial management requirements mandated by the Federal Financial Management Improvement Act (FFMIA) of 1996, and the DoD FMR.



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

The LRP Repository allows specific LRP to be linked to:

- OV-6c Processes
- OV-6a Business Rules
- Defense Financial Management Improvement Guidance (DFMIG) (includes FFMIA Rules)



2. What's New for BEA 8.0

The BEA Laws, Regulations and Policies (LRP) is maintained to ensure the currency of all relevant LRP which guide and constrain the BEA. The LRP Repository is updated on an annual basis, during the development cycle of the BEA, to ensure that the LRP are complete and accurate. The LRP capture applicable constraining requirements and corresponding mappings to the BEA Process Diagrams which map directly to the 15 End-to-End Business flows. As changes to the BEA Activities and Processes occur, work is conducted 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 are also identified, captured and mapped to the BEA. Updates to the LRP Repository consist of Core Business Missions (CBMs) re-evaluating source documents already captured in the LRP Baseline and adding additional mappings. CBMs also incorporate new source documents and their mappings to the LRP Repository.

During a 4 to 5 month period in FY 2010, representatives from the Defense Finance and Accounting Service (DFAS), Office of the Under Secretary of Defense for Personnel and Readiness (OUSD (P&R)), and the Business Transformation Agency (BTA) met to jointly review and provide a BEA gap analysis of an initial set of 2,441 personnel and pay functional requirements intended to provide the baseline for the Integrated Personnel and Pay System. Each of the requirements was reviewed for LRP compliance with authoritative sources, BEA compliance, and categorized based on content.

There are 284 Laws, Regulations, and Policies and 2908 DFMIG Business Rules which guide and constrain the BEA 8.0.

Improvement completed in BEA 8.0 includes:

- Updated 50 laws, regulations, and policies.
- Compiled and added 39 new laws, regulations, and policies
- Created 198 links between the Laws, Regulations, and Policies and the DFMIG business rules.
- Created 1259 DFMIG business links to BPM processes.

Eighty nine (89) 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 CBMs and have been appropriately mapped at their respective levels to show their linkage with the OV-6c Business Process Model (BPM) which map directly to the 15 End-to-End Business flows.

2.1.Changes to Authoritative Sources Incorporated in BEA 8.0

The BEA LRP Repository for the BEA 8.0 contains all Core Business Missions (CBM) approved additions and deletions to the Laws, Regulations and Policies delivered with the 8.0 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

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 Core Business Mission (CBM). Each of these resources is accessible through the home page of the BEA 8.0 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 CBM 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 CBM. 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 CBM 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 CBM Teams. Some attribute values may be blank as additional information was not required in those cases.

3.2. BEA Laws, Regulations and Policies Repository Reports

As an additional tool for the functional community, the BEA 8.0 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 8.0 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 CBM Report

The OV-6c Traceability CBM report provides a view of the BEA Laws, Regulations and Policies Repository Baseline by process object for a specific CBM. Given that only those constraints identified as relevant to the CBM 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 CBM 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 LRP Repository/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 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 5,400 individual business or accounting events.

Over a period of 14 months, BTA facilitated two working groups to standardize the understanding and implementation of the DoD Standard Chart of Accounts (SCOA) across the Department and develop an expanded transaction library specific to DoD business events at the DoD SGL level. The goal of these working groups was to identify for each DoD account the correct use and application at the General Fund (GF) and the Working Capital Fund (WCF) transaction level. The working groups were comprised of active representatives from DFAS, OUSDC, DDRS PMO, representatives of the DoD medical community, DAI, and BTA Enterprise Integration representatives with expertise in SAP and Oracle ERP implementation at the Service level.

In December 2010, draft materials, developed through multiple work sessions, teleconference discussions, email communications and vast analysis among the dedicated participants, were released for review and comment. A final work product is projected for March 31, 2011. The draft materials include:

- (1) FY2011 Transaction library of approximately 8400 unique business events aligned to the USSGL, the DoD SGL, and the DoD Standard Information Structure (SFIS)
- (2) FY2011 DoD SCOA Posting Guidance Methodology for GF and WCF
- (3) FY2011 Alignment of the 3310 Subaccounts for Closing Transactions
- (4) FY2011 Alignment of the 5720 and 5730 Subaccounts for Transfers In/Out
- (5) FY2011 DoD SCOA Alignment of FACTS I and II Attributes with SFIS

Both the USSGL SFIS Transaction Library and the expanded version of the DoD SGL Transaction Library are 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

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 8.0

This report identifies all of the authoritative source updates that are reflected in the LRP repository for this release.

Authoritative Source Document	BEA 8.0 Status
USC Title 5 - Government Organization and Employees	LRP Updated
USC Title 10 - Armed Forces	LRP Updated
USC Title 18 - Crimes and Criminal Procedure	LRP Added (SPOT)
USC Title 20 - Education	LRP Updated
USC Title 22 - Foreign Relations and Intercourse	LRP Updated
USC Title 26 - Internal Revenue Code	LRP Added
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 (SPOT)
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 4 - Accounts	LRP Updated
CFR Title 15 - Commerce and Foreign Trade	LRP Updated
CFR Title 22 - Foreign Relations	LRP Updated
CFR Title 31 - Money and Finance: Treasury	LRP Updated
CFR Title 48 - Federal Acquisition Regulations System	LRP Updated
SFFAS 37 - Social Insurance: Additional Requirements for Management's Discussion and Analysis and Basic Financial Statements	LRP Added
SFFAS 38 - Accounting for Federal Oil and Gas Resources	LRP Added
SFFAS 39 - Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statements on Auditing Standards	LRP Added
OMB Circular A-123 - Management's Responsibility for Internal Control	LRP Updated
TFM Vol 1 Part 2 - Central Accounting and Reporting	LRP Updated
TFM Vol 1 Part 3 - Payrolls, Deductions, and Withholdings	LRP Updated
TFM Vol I Bulletin 2007-03 - Intragovernmental Business Rules (Superseded by TFM Vol I Bulletin 2011-04)	LRP Removed
TFM Vol I Bulletin 2011-04 - Intragovernmental Business Rules	LRP Added
IRS Publication 15 - (Circular E) Employer's Tax Guide	LRP Updated
DoDD 1000.20 - Active Duty Service Determinations for Civilian or Contractual Groups	LRP Added (SPOT)
DoDD 1000.25 - DoD Personnel Identity Protection (PIP) Program	LRP Added (SPOT)
DoDD 1100.4 - Guidance for Manpower Management	LRP Added (SPOT)
DoDD 1300.07 - Training and Education To Support the Code of Conduct (CoC)	LRP Added (SPOT)
DoDD 1300.22 - Mortuary Affairs Policy	LRP Added (SPOT)
DoDD 2000.12 - DoD Antiterrorism (AT) Program	LRP Added (SPOT)
DoDD 2310.07 - Personnel Accounting - Losses Due to Hostile Acts	LRP Added (SPOT)
DoDD 3025.14 - Protection and Evacuation of U.S. Citizens and Designated Aliens in Danger Areas Abroad (Short Title: Noncombatant Evacuation Operations)	LRP Added (SPOT)
DoDD 4630.05 - Interoperability and Supportability of Information Technology (IT) and National Security Systems (NSS)	LRP Added (SPOT)



DoDD 6485.02 - Human Immunodeficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) Prevention: Support to Foreign Militaries	LRP Added (SPOT)
Authoritative Source Document	BEA 8.0 Status
DoDD 6490.02 - Comprehensive Health Surveillance	LRP Added (SPOT)
DoDD 8190.03 - Smart Card Technology	LRP Added (SPOT)
DoDD 8320.02 - Data Sharing in a Net-Centric Department of Defense	LRP Added (SPOT)
CJCSM 3141.01A - Procedures for the Review of Operation Plans	LRP Added (SPOT)
CJCSM 3150.13 - Joint Reporting Structure - Personnel Manual	LRP Added (SPOT)
Joint Pub 3-0 - Joint Operations	LRP Updated
Joint Pub 4-0 - Joint Logistics	LRP Added (SPOT)
DoDI 1000.1 - Identity Cards Required by the Geneva Conventions	LRP Added (SPOT)
DoDI 1000.13 - Identification (ID) Cards for Members of the Uniformed Services, Their Dependents, and Other Eligible Individuals	LRP Added (SPOT)
DoDI 1100.19 - Wartime Manpower Mobilization Planning Policies and Procedures	LRP Added (SPOT)
DoDI 1100.22 - Policy and Procedures for Determining Workforce Mix	LRP Added (SPOT)
DoDI 1300.23 - Isolated Personnel Training for DoD Civilian and Contractors	LRP Added (SPOT)
DoDI 1330.21 - Armed Services Exchange Regulations	LRP Added (SPOT)
DoDI 1400.32 - DoD Civilian Work Force Contingency and Emergency Planning Guidelines and Procedures	LRP Added (SPOT)
DoDI 2000.16 - DoD Antiterrorism (AT) Standards	LRP Added (SPOT)
DoDI 2310.4 - Repatriation of Prisoners of War (POW), Hostages, Peacetime Government Detainees and Other Missing or Isolated Personnel	LRP Added (SPOT)
DoDI 3000.04 - DoD Munitions Requirements Process	LRP Updated
DoDI 3020.41 - Contractor Personnel Authorized to Accompany the U.S. Armed Forces	LRP Added (SPOT)
DoDI 3020.50 - Private Security Contractors (PSCs) Operating in Contingency Operations	LRP Added (SPOT)
DoDI 4161.2 - Management, Control and Disposal of Government Property in the Possession of Contractors	LRP Added (SPOT)
DoDI 5000.61 - DoD Modeling and Simulation (M&S) Verification, Validation, and Accreditation (VV&A)	LRP Updated
DoDI 5154.30 - Armed Forces Institute of Pathology Operations	LRP Added (SPOT)
DoDI 5525.11 - Criminal Jurisdiction Over Civilians Employed By or Accompanying the Armed Forces Outside the United States, Certain Service Members, and Former Service Members	LRP Added (SPOT)
DoDI 6000.11 - Patient Movement	LRP Added (SPOT)
DoDI 6015.23 - Delivery of Healthcare at Military Treatment Facilities: Foreign Service Care; Third-Party Collection; Beneficiary Counseling and Assistance Coordinators (BCACs)	LRP Added (SPOT)
DoDI 6055.04 - DoD Traffic Safety Program	LRP Updated
DoDI 6205.4 - Immunization of Other Than U.S. Forces (OTUSF) for Biological Warfare Defense	LRP Added (SPOT)
DoD 4100.39-M - Federal Logistics Information System (FLIS) Procedures Manual	LRP Updated
DoD 8570.01-M - Information Assurance Workforce Improvement Program	LRP Updated
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 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
Authoritative Source Document	BEA 8.0 Status
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 15 - Security Assistance Policy and Procedures	LRP Updated
JFTR - The Joint Federal Travel Regulations, Volume 1, Uniformed Service Members	LRP Updated
JTR - Joint Travel Regulations, Volume 2, Department of Defense Civilian Personnel	LRP Updated
DFARS - Defense Federal Acquisition Regulation Supplement	LRP Updated
DUSD A&T Memo - Publication of Procurement Data Standard (PDS), Phase 1	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 8.0 Status	FFMIA LRP
Public Law 097-255 - Federal Managers Financial Integrity Act of 1982	FM			
Public Law 099-603 - Immigration Reform and Control Act of 1986	HRM			
Public Law 101-576 - Chief Financial Officers (CFO) Act of 1990	FM			
Public Law 103-356 - Government Management Reform Act of 1994	FM	HRM		
Public Law 103-62 - Government Performance and Results Act of 1993	FM			
Public Law 104-134 - Debt Collection Improvement Act of 1996	FM			
Public Law 104-191 - Health Insurance Portability	HRM	FM, MSSM, RPILM, WSLM		
Public Law 104-208 - Federal Financial Management Improvement Act of 1996	FM			
Public Law 105-264 - Travel and Transportation Reform Act of 1998	FM	HRM		
Public Law 106-531 - Reports Consolidation Act of 2000	FM			
Public Law 107-296 - Homeland Security Act of 2002	FM	HRM		
Public Law 107-347 - E-Government Act of 2002	FM	HRM		
USC Title 5 - Government Organization and Employees	HRM	FM, MSSM	LRP Updated	X
USC Title 10 - Armed Forces	HRM	FM, MSSM, RPILM, WSLM	LRP Updated	
USC Title 18 - Crimes and Criminal Procedure	RPILM		LRP Added	
USC Title 20 - Education	FM		LRP Updated	
USC Title 22 - Foreign Relations and Intercourse	FM		LRP Updated	
USC Title 26 - Internal Revenue Code	FM		LRP Added	
USC Title 29 - Labor	HRM		LRP Updated	
USC Title 31 - Money and Finance	FM	HRM, MSSM, RPILM	LRP Updated	
USC Title 32 - National Guard	HRM	FM, MSSM, RPILM	LRP Updated	
USC Title 33 - Navigation and Navigable Waters	RPILM	FM, MSSM	LRP Updated	
USC Title 37 - Pay and Allowances of the Uniformed Services	HRM	FM, MSSM, RPILM	LRP Updated	
USC Title 38 - Veterans' Benefits	HRM	FM	LRP Updated	



USC Title 40 - Public Buildings, Property, and Works	RPILM	FM, MSSM	LRP Updated	
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
USC Title 42 - The Public Health and Welfare	HRM	FM, MSSM, RPILM, WSLM	LRP Updated	
USC Title 43 - Public Lands	RPILM	FM, MSSM	LRP Updated	
USC Title 50 - War and National Defense	RPILM	FM, MSSM	LRP Updated	
OPM - Intergovernmental Personnel Act Mobility Program	HRM	FM		
CFR Title 4 - Accounts	FM		LRP Updated	X
CFR Title 5 - Administrative Personnel	FM			X
CFR Title 15 - Commerce and Foreign Trade	WSLM	FM	LRP Updated	
CFR Title 22 - Foreign Relations	WSLM	FM	LRP Updated	
CFR Title 31 - Money and Finance: Treasury	FM		LRP Updated	X
CFR Title 36 - Parks, Forests, and Public Property	FM			X
CFR Title 40 - Protection of Environment	RPILM	FM, MSSM		
CFR Title 41 - Public Contracts and Property Management	FM			X
CFR Title 48 - Federal Acquisition Regulations System	MSSM	FM, RPILM	LRP Updated	X
EO 12906 - Coordinating Geographic Data Acquisition and Access: The National Spatial Data Infrastructure	RPILM			
EO 13045 - Protection of Children From Environmental Health Risks and Safety Risks	RPILM	FM, MSSM		
EO 13148 - Greening the Government Through Leadership in Environmental Management	RPILM	FM, MSSM		
EO 13327 - Federal Real Property Asset Management	RPILM	FM, MSSM		
SFFAS 1 - Accounting for Selected Assets and Liabilities	FM	HRM, MSSM, RPILM		X
SFFAS 2 - Accounting for Direct Loans and Loan Guarantees	FM	HRM, MSSM, RPILM		X
SFFAS 3 - Accounting for Inventory and Related Property	FM	MSSM, RPILM		X
SFFAS 4 - Managerial Cost Accounting Concepts and Standards for the Federal Government	FM	HRM, MSSM, RPILM		X
SFFAS 5 - Accounting for Liabilities of the Federal Government	FM	HRM, MSSM, RPILM		X
SFFAS 6 - Accounting for Property, Plant, and Equipment	FM	MSSM, RPILM		X
SFFAS 7 - Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting	FM	HRM, MSSM, RPILM		X



SFFAS 8 - Supplementary Stewardship Reporting	FM	MSSM, RPILM		X
SFFAS 9 - Deferral of the Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS 4	FM			
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
SFFAS 10 - Accounting for Internal Use Software	FM	HRM, MSSM, RPILM		X
SFFAS 11 - Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes	FM			
SFFAS 12 - Recognition of Contingent Liabilities Arising from Litigation	FM			
SFFAS 13 - Material Revenue-Related Transactions Disclosures	FM			
SFFAS 14 - Amendments to Deferred Maintenance Reporting	FM	MSSM, RPILM		X
SFFAS 15 - Management's Discussion and Analysis	FM			
SFFAS 16 - Amendments to Accounting for Property, Plant, and Equipment (PP&E) for Multi-Use Heritage Assets	FM			X
SFFAS 18 - Amendments to Accounting Standards for Direct Loans and Loan Guarantees	FM			X
SFFAS 19 - Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees	FM	MSSM, RPILM		
SFFAS 20 - Elimination of Certain Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs, and Others	FM			
SFFAS 21 - Reporting Corrections of Errors and Changes in Accounting Principles	FM			X
SFFAS 22 - Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations	FM			
SFFAS 23 - Eliminating the Category National Defense Property, Plant, and Equipment	FM	MSSM, RPILM		X
SFFAS 24 - Selected Standards for the Consolidated Financial Report of the United States Government	FM			
SFFAS 25 - Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment	FM			
SFFAS-26 - Presentation of Significant Assumptions for the Statement of Social Insurance	FM			
SFFAS 27 - Identifying and Reporting Earmarked Funds	FM			
SFFAS 28 - Deferral of the Effective Date of Reclassification of the Statement of Social Insurance	FM			
SFFAS 29 - Heritage Assets and Stewardship Land	FM			X
SFFAS 30 - Inter-Entity Cost Implementation	FM			
SFFAS 31 - Accounting for Fiduciary Activities	FM			
SFFAS 33 - Pensions Other Retirement Benefits and Other Post-employment Benefits	FM			X
SFFAS 34 - The Hierarchy of GAAP	FM			
SFFAS 37 - Social Insurance: Additional Requirements for Management's Discussion and Analysis and Basic Financial Statements	FM		LRP Added	
SFFAS 38 - Accounting for Federal Oil and Gas Resources	FM		LRP Added	



SFFAS 39 - Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statements on Auditing Standards	FM		LRP Added	
SFFAC-1 - Objectives of Federal Financial Reporting	FM			
SFFAC-2 - Entity and Display	FM			
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
SFFAC-3 - Management's Discussion and Analysis	FM			
SFFAC-4 - Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government	FM			
Federal Financial Accounting and Auditing (FFAA) Technical Release No. 2 - Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government	FM	MSSM, RPILM		
IFFAS-6 - Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4	FM			X
GAO - Accounting Principles, Standards, and Requirements: Title 2 Standards Not Superseded by FASAB Issuances	FM	HRM, MSSM, RPILM		
OMB Circular A-11 - Preparation, Submission, and Execution of the Budget	FM	HRM, MSSM, RPILM		X
OMB Circular A-16 - Coordination of Geographic Information and Related Spatial Data Activities	RPILM			
OMB Circular A-19 - Legislative Coordination and Clearance	WSLM	FM		
OMB Circular A-21 - Cost Principles for Educational Institutions	FM	HRM, MSSM, RPILM		
OMB Circular A-25 - Memorandum for Heads of Executive Departments and Establishments	FM			X
OMB Circular A-50 - Audit Followup	FM	MSSM, RPILM		
OMB Circular A-87 - Cost Principles for State, Local, and Indian Tribal Governments	FM	HRM		
OMB Circular A-102 - Grants and Cooperative Agreements with State and Local Governments	FM			
OMB Circular A-110 - Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations	FM	HRM, MSSM, RPILM		
OMB Circular A-123 - Management's Responsibility for Internal Control	FM		LRP Updated	
OMB Circular A-127 - Financial Management Systems	FM			X
OMB Circular A-129 - Policies for Federal Credit Programs and Non-Tax Receivables	FM	HRM		
OMB Circular A-130 - Management of Federal Information Resources	FM			X
OMB Circular A-134 - Financial Accounting Principles and Standards	FM			
OMB Circular A-136 - Financial Reporting Requirements	FM			X
OMB Bulletin 01-02 - Audit Requirements for Federal Financial Statements	FM	HRM		
OMB Bulletin 06-03 - Audit Requirements for Federal Financial Statements	FM			
OMB Memo 04-04 - E-Authentication Guidance for Federal Agencies	FM			



OMB Memo 06-19 - Reporting Incidents Involving Personally Identifiable Information and Incorporating the Cost for Security in Agency Information Technology Investments	FM			
TFM Vol 1 Part 1 - Introduction	FM	MSSM, RPILM		X
TFM Vol 1 Part 2 - Central Accounting and Reporting	FM	HRM	LRP Updated	X
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
TFM Vol 1 Part 3 - Payrolls, Deductions, and Withholdings	FM	HRM	LRP Updated	
TFM Vol 1 Part 4 - Disbursing	FM	HRM		X
TFM Vol 1 Part 5 - Deposit Regulations	FM			
TFM Vol 1 Part 6 - Other Fiscal Matters	FM			X
Federal Intragovernmental Transactions Accounting Policies Guide (APG)	FM			
TFM Vol I Bulletin 2011-04 - Intragovernmental Business Rules	FM		LRP Added	
Managing Federal Receivables	FM			
JFMIP FFMSR-8 - System Requirements for Managerial Cost Accounting	FM	MSSM, RPILM		X
JFMIP - Managerial Cost Accounting Implementation Guide (There is no web link for this document)	FM			
JFMIP SR-00-01 - Guaranteed Loan Systems Requirements	FM	MSSM, RPILM		X
JFMIP SR-00-3 - Grant Financial System Requirements	FM	MSSM, RPILM		X
JFMIP SR-00-4 - Property Management Systems Requirements	FM	MSSM, RPILM		X
JFMIP SR-01-01 - Benefit System Requirements	FM	HRM		X
JFMIP SR-01-04 - Framework for Federal Financial Management Systems	FM	HRM		
JFMIP SR-02-02 - Acquisition/ Financial Systems Interface Requirements	FM	HRM, MSSM, RPILM		X
JFMIP SR-03-01 - Revenue System Requirements	FM	MSSM, RPILM		X
JFMIP SR-03-02 - Inventory, Supplies and Materials System Requirements	FM	MSSM, RPILM		X
JFMIP SR-99-4 - Seized Property and Forfeited Assets Systems Requirements	FM	MSSM, RPILM		X
JFMIP SR-99-5 - Human Resources and Payroll System Requirements	FM	HRM		X
JFMIP SR-99-8 - Direct Loan System Requirements	FM	MSSM, RPILM		X
JFMIP SR-99-9 - Travel System Requirements	FM	HRM		X
OFFM-NO-0106 - Core Financial System Requirements	FM	HRM, MSSM, RPILM		X
Financial Management Systems Standard Business Process for U.S. Government Agencies (There is no web link for this document)	FM			
IRS Publication 15 - (Circular E) Employer's Tax Guide	HRM		LRP Updated	



NSTISSP No. 11, Revised Fact Sheet - National Information Assurance Acquisition Policy (Includes deferred compliance guidelines and procedures)	FM			X
DoDD 1000.20 - Active Duty Service Determinations for Civilian or Contractual Groups	MSSM		LRP Added	
DoDD 1000.25 - DoD Personnel Identity Protection (PIP) Program	MSSM		LRP Added	
DoDD 1100.4 - Guidance for Manpower Management	MSSM		LRP Added	
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
DoDD 1300.07 - Training and Education To Support the Code of Conduct (CoC)	MSSM		LRP Added	
DoDD 1300.22 - Mortuary Affairs Policy	MSSM		LRP Added	
DoDD 1322.18 - Military Training	HRM			
DoDD 2000.12 - DoD Antiterrorism (AT) Program	MSSM		LRP Added	
DoDD 2310.07 - Personnel Accounting - Losses Due to Hostile Acts	MSSM		LRP Added	
DoDD 3025.14 - Protection and Evacuation of U.S. Citizens and Designated Aliens in Danger Areas Abroad (Short Title: Noncombatant Evacuation Operations)	MSSM		LRP Added	
DoDD 4140.1 - Supply Chain Materiel Management Policy	MSSM	FM, RPILM		
DoDD 4151.18 - Maintenance of Military Materiel	MSSM	RPILM		
DoDD 4400.01E - Defense Production Act Programs	MSSM	RPILM		
DoDD 4500.09E - Transportation and Traffic Management	MSSM	HRM, RPILM		
DoDD 4500.43 - Operational Support Airlift (OSA)	MSSM	HRM, RPILM		
DoDD 4510.11 - DoD Transportation Engineering	MSSM	HRM, RPILM		
DoDD 4630.05 - Interoperability and Supportability of Information Technology (IT) and National Security Systems (NSS)	MSSM		LRP Added	
DoDD 4715.1E - Environment, Safety, and Occupational Health (ESOH)	MSSM	RPILM		
DoDD 5000.01 - The Defense Acquisition System	WSLM	MSSM, RPILM		
DoDD 5124.02 - Under Secretary of Defense for Personnel and Readiness	HRM			
DoDD 5134.01 - Under Secretary of Defense for Acquisition, Technology, and Logistics (USD(AT&L))	WSLM			
DoDD 5158.04 - United States Transportation Command	MSSM	HRM, RPILM		
DoDD 5160.65 - Single Manager for Conventional Ammunition (SMCA)	MSSM	RPILM		
DoDD 6055.9E - Explosives Safety Management and the DoD Explosives Safety Board	RPILM			
DoDD 6485.02 - Human Immunodeficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) Prevention: Support to Foreign Militaries	MSSM		LRP Added	
DoDD 6490.02 - Comprehensive Health Surveillance	MSSM		LRP Added	
DoDD 7730.65 - Department of Defense Readiness Reporting System (DRRS)	HRM			
DoDD 8000.01 - Management of DoD Information Resources and Information Technology	FM			



DoDD 8190.1 - DoD Logistics Use of Electronic Data Interchange (EDI) Standards	MSSM	RPILM		
DoDD 8190.03 - Smart Card Technology	MSSM		LRP Added	
DoDD 8320.02 - Data Sharing in a Net-Centric Department of Defense	MSSM		LRP Added	
DoDD 8320.03 - Unique Identification (UID) Standards for a Net-Centric Department of Defense	MSSM	RPILM		X
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
DoDD 8500.01E - Information Assurance (IA)	FM	HRM, MSSM, RPILM, WSLM		X
DoDD 8570.01 - Information Assurance Training Certification and Workforce Management	HRM	FM, MSSM, RPILM, WSLM		
CJCSI 3137.01C - The Functional Capabilities Board Process	FM			
CJCSI 3170.01F - Joint Capabilities Integration and Development System	WSLM			
CJCSI 8501.01A - Chairman of the Joint Chiefs of Staff, Combatant Commanders, and Joint Staff Participation in the Planning, Programming, Budgeting, and Execution System	FM			
CJCSM 3141.01A - Procedures for the Review of Operation Plans	MSSM		LRP Added	
CJCSM 3150.13 - Joint Reporting Structure - Personnel Manual	MSSM		LRP Added	
Joint Pub 1-0 - Personnel Support to Joint Operations	HRM			
Joint Pub 3-0 - Joint Operations	HRM		LRP Updated	
Joint Pub 4-0 - Joint Logistics	MSSM		LRP Added	
DoDI 1000.1 - Identity Cards Required by the Geneva Conventions	MSSM		LRP Added	
DoDI 1000.13 - Identification (ID) Cards for Members of the Uniformed Services, Their Dependents, and Other Eligible Individuals	MSSM		LRP Added	
DoDI 1100.19 - Wartime Manpower Mobilization Planning Policies and Procedures	MSSM		LRP Added	
DoDI 1100.22 - Policy and Procedures for Determining Workforce Mix	MSSM		LRP Added	
DoDI 1300.18 - Department of Defense (DoD) Personnel Casualty Matters Policies and Procedures	HRM			
DoDI 1300.23 - Isolated Personnel Training for DoD Civilian and Contractors	MSSM		LRP Added	
DoDI 1322.26 - Development, Management, and Delivery of Distributed Learning	HRM			
DoDI 1330.21 - Armed Services Exchange Regulations	MSSM		LRP Added	
DoDI 1400.32 - DoD Civilian Work Force Contingency and Emergency Planning Guidelines and Procedures	MSSM		LRP Added	
DoDI 2000.16 - DoD Antiterrorism (AT) Standards	MSSM		LRP Added	
DoDI 2000.18 - Department of Defense Installation Chemical, Biological, Radiological, Nuclear and High-Yield Explosive Emergency Response Guidelines	RPILM			



DoDI 2310.4 - Repatriation of Prisoners of War (POW), Hostages, Peacetime Government Detainees and Other Missing or Isolated Personnel	MSSM		LRP Added	
DoDI 3000.04 - DoD Munitions Requirements Process	MSSM	RPILM	LRP Updated	
DoDI 3020.41 - Contractor Personnel Authorized to Accompany the U.S. Armed Forces	MSSM		LRP Added	
DoDI 3020.50 - Private Security Contractors (PSCs) Operating in Contingency Operations	MSSM		LRP Added	
DoDI 3110.06 - War Reserve Materiel (WRM) Policy	MSSM	RPILM		
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
DoDI 4140.61 - Customer Wait Time and Time Definite Delivery	MSSM			
DoDI 4140.62 - Material Potentially Presenting an Explosive Hazard	RPILM			
DoDI 4145.26 - DoD Contractors Safety Requirements for Ammunition and Explosives	RPILM			
DoDI 4151.19 - Serialized Item Management (SIM) for Materiel Maintenance	MSSM			
DoDI 4161.2 - Management, Control and Disposal of Government Property in the Possession of Contractors	MSSM		LRP Added	
DoDI 4165.14 - Real Property Inventory and Forecasting	RPILM	MSSM		X
DoDI 4165.70 - Real Property Management	FM			X
DoDI 4500.34 - DoD Personal Property Shipment and Storage Program	MSSM	HRM, RPILM		
DoDI 4500.53 - DoD Commercial Air Transportation Quality and Safety Review Program	MSSM	HRM, RPILM		
DoDI 4715.6 - Environmental Compliance	RPILM	MSSM		
DoDI 4715.7 - Environmental Restoration Program	RPILM	FM		
DoDI 5000.02 - Operation of the Defense Acquisition System	WSLM	RPILM		X
DoDI 5000.61 - DoD Modeling and Simulation (M&S) Verification, Validation, and Accreditation (VV&A)	WSLM	FM, MSSM, RPILM	LRP Updated	
DoDI 5000.64 - Defense Property Accountability	MSSM	FM, RPILM		X
DoDI 5154.30 - Armed Forces Institute of Pathology Operations	MSSM		LRP Added	
DoDI 5160.70 - Management of DoD Language and Regional Proficiency Capabilities	HRM			
DoDI 5160.71 - DoD Language Testing Program	HRM			
DoDI 5210.63 - Security of Nuclear Reactors and Special Nuclear Materials (SNM)	MSSM	RPILM		
DoDI 5400.04 - Provision of Information to Congress	WSLM			
DoDI 5525.11 - Criminal Jurisdiction Over Civilians Employed By or Accompanying the Armed Forces Outside the United States, Certain Service Members, and Former Service Members	MSSM		LRP Added	
DoDI 6000.11 - Patient Movement	MSSM		LRP Added	
DoDI 6015.23 - Delivery of Healthcare at Military Treatment Facilities: Foreign Service Care; Third-Party Collection; Beneficiary Counseling and Assistance Coordinators (BCACs)	MSSM		LRP Added	
DoDI 6050.05 - DoD Hazard Communication - HAZCOM - Program	RPILM			
DoDI 6055.1 - DoD Safety and Occupational Health (SOH) Program	RPILM	MSSM		
DoDI 6055.04 - DoD Traffic Safety Program	RPILM		LRP Updated	



DoDI 6055.05 - Occupational and Environmental Health (OEH)	RPILM			
DoDI 6055.06 - DoD Fire and Emergency Services (F&ES) Program	RPILM			
DoDI 6055.07 - Accident Investigation, Reporting, and Record Keeping	RPILM			
DoDI 6055.8 - Occupational Radiation Protection Program	RPILM			
DoDI 6055.11 - Protecting Personnel from Electromagnetic Fields	RPILM			
DoDI 6055.12 DoD - Hearing Conservation Program (HCP)	RPILM			
DoDI 6055.15 - DoD Laser Protection Program	RPILM			
DoDI 6055.16 - Explosives Safety Management Program	RPILM			
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
DoDI 6055.17 - DoD Installation Emergency Management (IEM) Program	RPILM			
DoDI 6205.4 - Immunization of Other Than U.S. Forces (OTUSF) for Biological Warfare Defense	MSSM		LRP Added	
DoDI 6490.03 - Deployment Health	RPILM			
DoDI 7280.03 - Foreign Language Proficiency Bonus (FLPB)	HRM	FM		
DoDI 8320.04 - Item Unique Identification (IUID) Standards for Tangible Personal Property	MSSM			X
DoDI 8500.2 - Information Assurance (IA) Implementation	FM	HRM, MSSM, RPILM, WSLM		
DoDI 8510.01 - DoD Information Assurance Certification and Accreditation Process (DIACAP)	FM	HRM, MSSM, RPILM, WSLM		X
DoDI 8560.01 - Communications Security (COMSEC) Monitoring and Information Assurance (IA) Readiness Testing	WSLM	FM, HRM, MSSM, RPILM		
DoDI 8580.1 - Information Assurance (IA) in the Defense Acquisition System	WSLM	FM, HRM, MSSM, RPILM		
DoD 4000.25-M - Defense Logistics Management System (DLMS) Manual	MSSM	FM, RPILM		
DoD 4000.25-2-M - Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP) Manual	MSSM	FM, RPILM		
DoD 4000.25-6-M - Department of Defense Activity Address Code Directory (DoDAAD)	MSSM	RPILM		
DoD 4000.25-8-M - Military Assistance Program Address Directory (MAPAD)	MSSM	RPILM		
DoD 4000.25-10-M - Defense Automatic Addressing System (DAAS)	MSSM	RPILM		
DoD 4100.39-M - Federal Logistics Information System (FLIS) Procedures Manual	MSSM	RPILM	LRP Updated	
DoD 4120.24-M - Defense Standardization Program (DSP) Policies and Procedures	MSSM	FM, RPILM		
DoD 4140.26-M - Defense Integrated Material Management Manual for Consumable Items	MSSM	FM, HRM, RPILM		
DoD 4140.27-M - Shelf-Life Management Manual (restricted access - CAC)	MSSM	RPILM		
DoD 4140.32-M - Defense Inactive Item Program	MSSM	RPILM		
DoD 4140.64-M - Secondary Item Stratification Manual	MSSM	RPILM		



DoD 4145.26-M - DOD Contractor's Safety Manual For Ammunition and Explosives	RPILM			
DoD 4160.21-M - Defense Materiel Disposition Manual	MSSM	FM, RPILM		
DoD 4160.21-M-1 - Defense Demilitarization Manual	MSSM	RPILM		
DoD 5100.76-M - Physical Security of Sensitive Conventional Arms, Ammunition, and Explosives	MSSM	RPILM		
DoD 5105.38-M - Security Assistance Management Manual (SAMM)	MSSM	FM		
DoD 5160.65-M - Single Manager for Conventional Ammunition (Implementation Joint Conventional Ammunition Policies and Procedures)	MSSM	RPILM		
DoD 6010.13-M Medical Expense and Performance	HRM	FM		
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
DoD 6055.05-M - Occupational Medical Examinations and Surveillance Manual	RPILM			
DoD 6055.06-M - DoD Fire and Emergency Services Certification Program	RPILM			
DoD 8570.01-M - Information Assurance Workforce Improvement Program	HRM	FM, MSSM, RPILM, WSLM	LRP Updated	
DOD FMR Vol 01 - General Financial Management Information, Systems and Requirements	FM	HRM	LRP Updated	X
DOD FMR Vol 02A - Budget Formulation and Presentation, Chapters 1-3	FM	HRM, MSSM, RPILM	LRP Updated	
DOD FMR Vol 02B - Budget Formulation and Presentation, Chapters 4-19	FM	HRM, MSSM, RPILM	LRP Updated	
DOD FMR Vol 03 - Budget Execution - Availability and Use of Budgetary Resources	FM	HRM, MSSM, RPILM	LRP Updated	X
DOD FMR Vol 04 - Accounting Policy and Procedures	FM	HRM, MSSM, RPILM	LRP Updated	X
DOD FMR Vol 05 - Disbursing Policy and Procedures	FM	HRM, MSSM, RPILM	LRP Updated	X
DOD FMR Vol 06A - Reporting Policy and Procedures	FM	HRM, MSSM, RPILM	LRP Updated	X
DOD FMR Vol 06B - Form and Content of the Department of Defense Audited Financial Statements	FM	MSSM, RPILM		X
DOD FMR Vol 07A - Military Pay Policy and Procedures - Active Duty and Reserve Pay	FM	HRM	LRP Updated	
DOD FMR Vol 07B - Military Pay Policy and Procedures - Retired Pay	FM	HRM	LRP Updated	
DOD FMR Vol 07C - Special Military Pay/Personnel Programs and Operating Procedures	FM	HRM	LRP Updated	
DOD FMR Vol 08 - Civilian Pay Policy and Procedures	FM	HRM	LRP Updated	X
DOD FMR Vol 09 - Travel Policy and Procedures	FM	HRM	LRP Updated	
DOD FMR Vol 10 - Contract Payment Policy and Procedures	FM	HRM	LRP Updated	X



DOD FMR Vol 11A - Reimbursable Operations, Policy and Procedures	FM	HRM, MSSM, RPILM	LRP Updated	
DOD FMR Vol 11B - Reimbursable Operations, Policy and Procedures - Working Capital Funds (WCF)	FM	HRM, MSSM, RPILM	LRP Updated	X
DOD FMR Vol 12 - Special Accounts Funds and Programs	FM	HRM, MSSM, RPILM	LRP Updated	X
DOD FMR Vol 13 - Nonappropriated Funds Policy and Procedures	FM	HRM, MSSM, RPILM	LRP Updated	X
Authoritative Source Document	Primary Stakeholder	Secondary Stakeholder	BEA 8.0 Status	FFMIA LRP
DOD FMR Vol 14 - Administrative Control of Funds and Antideficiency Act Violations	FM	HRM		
DOD FMR Vol 15 - Security Assistance Policy and Procedures	FM	HRM, MSSM, RPILM	LRP Updated	
DoD 4140.1-R - DoD Supply Chain Materiel Management Regulation	MSSM	FM, RPILM		
DoD 4500.9-R - Defense Transportation Regulation (DTR)	MSSM	HRM, RPILM		
DoD 4515.13-R - Air Transportation Eligibility	MSSM	HRM, RPILM		
DoD 5200.1-R Information Security Program	HRM			
DoD 5200.2-R - DoD Personnel Security Program	HRM			
DoD 5200.08-R - Physical Security Program	MSSM	FM, RPILM		
DoD 5400.11-R - DoD Privacy Program	HRM			
JFTR - The Joint Federal Travel Regulations, Volume 1, Uniformed Service Members	HRM	FM	LRP Updated	X
JTR - Joint Travel Regulations, Volume 2, Department of Defense Civilian Personnel	HRM	FM	LRP Updated	
DFARS - Defense Federal Acquisition Regulation Supplement	MSSM	FM, RPILM	LRP Updated	
MIL-STD-882D - Department of Defense Standard Practice for System Safety	RPILM			
MIL-STD-1472F - Department of Defense Design Criteria Standard Human Engineering	RPILM			
MIL-STD-1474D - Noise Limits	RPILM			
DoD 6055.9-STD - DoD Ammunition and Explosives Safety Standards	RPILM	MSSM		



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&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"> • 10 Personnel compensation and benefits. • 20 Contractual services and supplies. • 30 Acquisition of assets. • 40 Grants and fixed charges. • 90 Other. <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 (BBBBEEEE), whereby BBBB is used to identify the beginning fiscal year period of availability and EEEE 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 (PPPP) 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 Debit ⁴	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.

