



FFM Functions and Activities

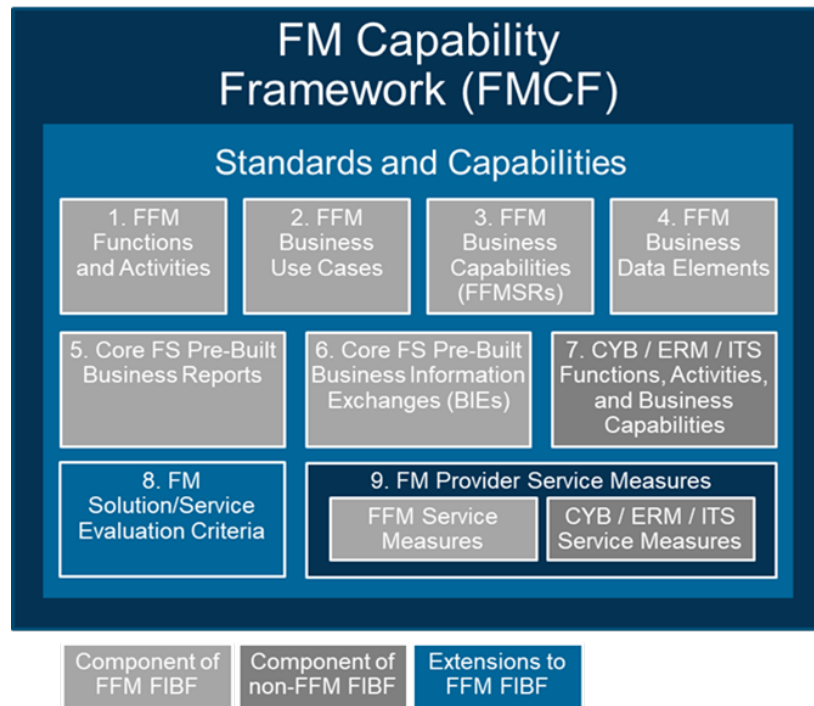
Release FY 2024

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Introduction

The Federal Financial Management (FFM) Functions and Activities are part of the Federal Integrated Business Framework (FIBF). The FIBF documents common business needs across agencies. The FIBF can be used to guide performance and investment discussions as well as for acquiring and implementing government-wide solutions. To that end, FFM FIBF components are included in the Financial Management Capability Framework (FMCF). This framework is the foundation for all offerings in the Financial Management (FM) Quality Service Management Office (QSMO) Marketplace.



Refer to the Guide to the FM QSMO Marketplace for a description of each FMCF component and how the components relate to each other.

<https://fiscal.treasury.gov/files/fmqsmo/guide-to-fm-qsmo-marketplace.pdf>

Purpose

The Financial Management Functions and Activities List defines the Federal Financial Management (FFM) functions and activities that an agency performs to support its mission. The Federal Financial Management functional area has 11 functions (e.g., Payable Management) and 54 activities (e.g., Payment Disbursement). This list can be helpful when:

- Going through an acquisition with a software vendor as an authoritative reference for the scope of financial management capabilities.
- Determining the scope of the financial management activities performed by an agency that can then be linked to requirements and uses cases for further evaluation.
- Onboarding new staff as a general awareness of financial management activities.

Federal Financial Management Functions

Function ID	Function Name
FFM.010	Budget Execution
FFM.020	Financial Asset Information Management
FFM.030	Payable Management
FFM.040	Revenue Management
FFM.050	[Retired]
FFM.060	Receivable and Collection Management
FFM.070	Delinquent Debt Management
FFM.080	Cost Management
FFM.090	General Ledger Management
FFM.100	Financial Reconciliation
FFM.110	Financial / Performance Reporting

Summary of Updates in this Release

Activity Changed	Summary of Change	Rationale
All FFM Functions and Activities	Added Authoritative and Other References and removed Activity Measure references	Align FFM Function and Activity authoritative and other references with Federal Financial Management System Requirements (FFMSR) authoritative references and FFM Business Data Elements authoritative and other references Consolidate FFM activity measures into single comprehensive activity and performance measures list maintained in the FM Provider Service Measures
FFM.010.030 Budgetary Reporting	Removed reference to reporting impact of unusual budgetary events	Impact to agency mission operations is not within the scope of the FFM Functional Area (budgetary impact is already included in required budget reports)
FFM.030.070 Payment Processing – Commercial Payments FFM.030.110 Payment Disbursement	Clarified processes related to Prompt Pay and added reference to Treasury Fiscal Service Prompt Pay website	Align with Treasury Fiscal Service Prompt Pay directives

Activity Changed	Summary of Change	Rationale
FFM.030.050 Payment Processing – Travel Temporary Duty (TDY) and Local Payments FFM.030.060 Payment Processing – Travel PCS Payments FFM.030.070 Payment Processing – Commercial Payments FFM.030.100 Payment Processing – Other Payments	Aligned with terminology used by other FIBF Functional Areas for their inputs/outputs	Align with input/output terminology and designations of Federal Records by other FIBF Functional Areas
FFM.030.010 Payee Setup and Maintenance FFM.030.020 Obligation Management FFM.030.030 Payment Processing - Intragovernmental Payments FFM.030.130 Payment Reporting FFM.040.010 Revenue Processing FFM.080.010 Cost Management Set-up and Maintenance FFM.080.020 Cost Accumulation and Allocation FFM.080.030 Cost Reporting	Added or clarified references to intragovernmental buy/sell processes, inputs, and outputs	Align with changes in business processes, inputs, and outputs resulting from implementation of G-Invoicing
FFM.030.10 FFM.060.10	Updated activity description examples	Clarified which sources apply to federal and non-federal activity

Activity Changed	Summary of Change	Rationale
FFM.050.010 Reimbursable Agreement Setup and Maintenance FFM.050.020 Reimbursable Invoicing FFM.050.030 Reimbursable Receipt Processing FFM.050.040 Reimbursable Reconciliation FFM.050.050 Reimbursable Closeout FFM.050.060 Reimbursable Reporting	Retired reimbursable management function and associated activities	Align to changes resulting from implementation of G-Invoicing Align with FFMSR functions related to payables and receivables (FFMSRs do not have a function related to reimbursable management) Eliminate overlaps with other FFM Functions/Activities
FFM.060.010 Payer Setup and Maintenance	Added reference to source for federal payer information	Align to changes resulting from implementation of G-Invoicing
FFM.060.040 Credit Memo and Adjustment Processing	Clarified as public receivable activity	Distinguish between public vs. intragovernmental activity
FFM.060.060 Public Receivable and Collection Reporting	Removed reference to deposit summary and detail information	Capability is now provided by Treasury centralized services (e.g., CARS)
FFM.060.070 Intragovernmental Receivable Set-Up and Maintenance FFM.060.080 Intragovernmental Receivable Settlement FFM.060.090 Intragovernmental Receivable Monitoring and Reporting	Added activities for intragovernmental receivable processes	Align to changes resulting from implementation of G-Invoicing

Definitions

- **Function ID:** The identifier for an FFM function.
- **Activity ID:** The identifier for an FFM activity.
- **Activity Name:** The name of the FFM activity.
- **Activity Definition:** The description of the activity along with its applicability.
- **Activity FFMSR Reference:** The FFMSR(s) that support the activity.
- **Authoritative and Other References:** Legislation, regulation, policies, guidance, and standards applicable to the activity.

FFM Functions and Activities

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
FFM.010	FFM.010.010	Budget Setup and Maintenance	Establish and maintain budgetary resource reporting attributes; Receive agency spend and operating plan; Establish and maintain appropriated fund subdivisions and associated funding levels before any of the appropriated funds are obligated, expended, or disbursed according to OMB apportionments and agency spend and operating plan; Set up the funds control structure, levels, and accounting segments; Record the Treasury Accounting Fund Symbol (TAFS)/ Program/ Project/ Activity (PPA) information and organizational information for fund subdivisions; Includes setting up direct, reimbursable, revolving, contract, borrowing, financing, liquidating, advanced appropriation, anticipated collections, and non-expenditure transfer funds; Includes recording appropriation warrants, apportionments, allotments, sub-allotments, allowances, allocations, reapportionments, transfer allocations, continuing resolutions, rescissions, and reprogramming actions	FFMSR 2.1.1 Recording Budget Authority	<ul style="list-style-type: none"> • (17) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution; • (19) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Appendix H, Checklist for Fund Control Regulations, Section 4: Definitions, Terminology, and Concepts; • (49) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (56) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 130, SF 133, Report on Budget Execution and Budgetary Resources; • (57) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Appendix F, Format of SF 132, SF 133, Schedule P, and SBR.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.010.020	Fund Allocation and Control	Implement controls designed to detect or prevent overspending for defined accounting segments; Execute statutory limitation control of funds restricting obligations and expenditures to amounts authorized by law; Execute administrative control of funds restricting obligation and expenditure from each account to the lower of the amount apportioned by OMB or the amount available for obligation and/or expenditure; Update funds control rules	FFMSR 2.1.2 Recording Budget Obligation and Outlays	<ul style="list-style-type: none"> • (58) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 145, Requirements for Reporting Antideficiency Act Violations; • (59) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 150, Administrative Control of Funds.
	FFM.010.030	Budgetary Reporting	Perform budgetary resource and budget execution analysis; Verify required budgetary resource and budget execution reporting information can be traced to general ledger account balances; Provide reviewed and approved cumulative budgetary resource and budget execution information to governing financial management authorities (e.g., OMB) for generation of SF-132 and SF-133; Provide reports on Antideficiency Act violations; Includes providing information needed for Budget Formulation	FFMSR 2.1.3 Reporting Budgetary Resources and Budget Execution; FFMSR 2.3.2 Verifying Traceability	<ul style="list-style-type: none"> • (49) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution; • (60) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 120.29; • (57) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Appendix F, Format of SF 132, SF 133, Schedule P, and SBR; • (66) OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, Appendix A, Management of Reporting and Data Integrity Risk; • (70) OMB Circular A-136, Financial Reporting Requirements, Number II.3.5, Statement of Budgetary Resources; • (71) OMB Circular A-136, Financial Reporting Requirements, Number II.3.4.5. Unexpected Appropriations and Cumulative Results of Operations; • (81) SFFAS 26: Presentation of Significant Assumptions for the Statement of Social Insurance, Amending SFFAS 25;

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
					<ul style="list-style-type: none"> • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (103) TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts; • (115) USSGL, Section V: USSGL Crosswalks to Standard External Reports; • (118) USSGL, Section VI: USSGL Crosswalks to Reclassified Statements.
FFM.020	FFM.020.010	Financial Asset Information Processing - Property, Plant, and Equipment	Record aggregated or discrete financial asset information including asset type, category, value, and value adjustments (e.g., depreciation, impairment); Includes financial asset information processing for purchase and lease transactions, inventory, constructed assets, and software	FFMSR 1.1.3 Managing Financial Asset Information	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (79) SFFAS 23: Eliminating the Category National Defense Property, Plant, and Equipment: Amending SFFAS 6 and 8, and Rescinding SFFAS 11; • (85) SFFAS 3: Accounting for Inventory and Related Property; • (89) SFFAS 40: Definitional Changes Related to Deferred Maintenance and Repairs: Amending SFFAS 6, Accounting for Property, Plant, and Equipment; • (90) SFFAS 42: Deferred Maintenance and Repairs: Amending SFFAS 6, 14, 29, and 32; • (95) SFFAS 54, as amended by SFFAS 58 and SFFAS 60: Leases: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government, and SFFAS 6, Accounting for Property, Plant, and Equipment; • (98) SFFAS 57: Omnibus Amendments 2019; • (99) SFFAS 6: Accounting for Property, Plant, and Equipment.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.020.020	Financial Asset Information Processing - Loans	Record aggregated or discrete financial asset information including asset type, category, value, and value adjustments (e.g., allowance for uncollectible amounts, subsidy allowance)	FFMSR 1.1.3 Managing Financial Asset Information	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (77) SFFAS 19: Technical Amendments of Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2.
	FFM.020.030	Financial Asset Information Processing - Heritage Assets and Stewardship Land	Record aggregated or discrete financial asset information including asset type, category, value, and value adjustments (e.g., depreciation, impairment)	FFMSR 1.1.3 Managing Financial Asset Information	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (83) SFFAS 29: Heritage Assets and Stewardship Land.
	FFM.020.040	Financial Asset Information Processing - Federal Oil and Gas Resources	Record aggregated or discrete financial asset information including asset type, category, value, and value adjustments	FFMSR 1.1.3 Managing Financial Asset Information	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (87) SFFAS 38: Accounting for Federal Oil and Gas Resources.
	FFM.020.050	Financial Asset Information Processing - Other Federal Assets	Record aggregated or discrete financial asset information including asset type, category, value, and value adjustments; Includes financial asset information processing for seized and forfeited assets and investments in Treasury securities	FFMSR 1.1.3 Managing Financial Asset Information	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (73) SFFAS 10: Accounting for Internal Use Software.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.020.060	Financial Asset Information Reporting	Provide financial asset information (e.g., asset type, value) for financial reporting and reconciliation with information in the asset management systems	FFMSR 1.1.3 Managing Financial Asset Information	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (73) SFFAS 10: Accounting for Internal Use Software; • (76) SFFAS 18: Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2; • (77) SFFAS 19: Technical Amendments of Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2; • (78) SFFAS 2: Accounting for Direct Loans and Loan Guarantees; • (79) SFFAS 23: Eliminating the Category National Defense Property, Plant, and Equipment: Amending SFFAS 6 and 8, and Rescinding SFFAS 11; • (83) SFFAS 29: Heritage Assets and Stewardship Land; • (84) SFFAS 3: Accounting for Inventory and Related Property; • (87) SFFAS 38: Accounting for Federal Oil and Gas Resources; • (95) SFFAS 54, as amended by SFFAS 58 and SFFAS 60: Leases: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government, and SFFAS 6, Accounting for Property, Plant, and Equipment; • (98) SFFAS 57: Omnibus Amendments 2019; • (99) SFFAS 6: Accounting for Property, Plant, and Equipment; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
FFM.030	FFM.030.010	Payee Setup and Maintenance	Establish and maintain non-federal and federal payee information; Validate payee information against other payment information sources (e.g., non-federal payee information available from GSA SAM and Treasury Do Not Pay service; federal payee information available from Treasury G-Invoicing solution)	FFMSR 2.2.1 Establishing Payables	<ul style="list-style-type: none"> • (52) 5 CFR 1315.4, Prompt Payment, Prompt Payment Standards and Required Notices to Vendors; • (54) FAR 4.11, System for Award Management (SAM); • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (118) 48 CFR 32, Contract Financing.
	FFM.030.020	Obligation Management	Establish and maintain tolerance percentages or amounts (if applicable) between obligation amounts and commitment amounts and between expenditure amounts and obligation amounts; Record commitments (if applicable); Retrieve and record intragovernmental buy/sell activity agreement general terms and conditions (GT&C) information; Retrieve and record or establish/adjust and provide intragovernmental buy/sell activity order, order approval, and order closeout information; Record obligations for procurement and non-procurement purchases and intragovernmental orders; Confirm difference between obligation amount and commitment amount does not exceed tolerance percentage/amount (if applicable); Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (if applicable); Monitor undelivered orders balance/obligation status; Includes decommitments/modifications, liquidating commitments, de-obligations/modifications, and liquidating obligations; Includes capturing and providing obligation information as required to support required government-wide reporting	FFMSR 2.1.2 Recording Budget Obligations and Outlays; FFMSR 2.1.3 Reporting Budgetary Resources and Budget Execution; FFMSR 2.2.1 Establishing Payables	<ul style="list-style-type: none"> • (49) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution; • (59) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 150, Administrative Control of Funds; • (61) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 1, General Information, Section 20: Terms and Concepts; • (62) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 120.65; • (119) Digital Accountability and Transparency Act of 2014, Pub. L. No. 113—101; • (120) Coronavirus Aid, Relief and Economic Security Act of 2019 (CARES Act).

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.030.030	Payment Processing – Intragovernmental Payments	Retrieve and record intragovernmental buy/sell activity performance completion information; Route intragovernmental performance completion information for approval by appropriate party (as needed); Provide intragovernmental performance acceptance information (as needed); Record intragovernmental payable information; Provide payment information to execute intragovernmental funds transfers; Retrieve and record intragovernmental buy/sell activity settlement payment information; Retrieve and record intragovernmental non-buy/sell activity funds transfer payment information; Confirm payments were settled properly; Record intragovernmental funds transfer payment adjustments; Includes intragovernmental funds transfers for payment of incurred expenses, payments in advance, and payment reversals	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (124) TFM Volume I, Part 2, Chapter 4700, Appendix 5 Overall Intra-Governmental Transactions (IGT) Processes/General Information; • (125) TFM Volume I, Part 2, Chapter 4700, Appendix 8 Intra-Governmental Transaction (IGT) Buy/Sell.
	FFM.030.040	Payment Processing – Payroll Payments	Record payroll payment information generated by payroll service; Reconcile payroll service information with financial management information; Record payroll payment adjustments	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (74) SFFAS 12: Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government; • (92) SFFAS 5: Accounting for Liabilities of the Federal Government; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.030.050	Payment Processing – Travel Temporary Duty (TDY) and Local Payments	Record payment request for reimbursement of temporary duty (TDY) and local travel expenditures; Match travel payment request information to authorizing obligation information; Generate payment transactions; Resolve payment issues; Record payment adjustments; Audit payments; Includes processing payments for E2s and SF-1164s, incurred expenses, and payments in advance	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service.
	FFM.030.060	Payment Processing – Travel PCS Payments	Record payment request for travel expenditures related to temporary and permanent change of station (TCS/PCS); Match travel payment request to authorizing obligation information; Generate payment transactions; Resolve payment issues; Record payment adjustments; Audit payments; Includes processing payments for incurred expenses and payments in advance	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service.
	FFM.030.070	Payment Processing – Commercial Payments	Record receiving and acceptance report information; Receive and record invoice payment request; Match invoice, order, acceptance and receiving report information (as appropriate); Route invoice information for approval by appropriate party (as needed); Hold payment requests that fail validation; Net receivables and payables for commercial vendors with outstanding balances; Determine whether to accelerate payment, execute discounted early payment, or include late payment interest and penalties; Retrieve current Prompt Payment interest rate; Calculate payment date and total amount due to vendor; Generate payment transactions; Resolve invoice and payment issues; Record credits and payment	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (5) 31 U.S.C. 39 – Prompt Payment; • (7) 5 CFR 1315, Prompt Payment: 1315.2 Definitions, 1315.7 Discounts, 1315.9 Required documentation, 1315.10 Late payment interest penalties, 1315.11 Additional penalties, and 1315.5 Accelerated payment methods; • (53) FAR 32.905, Payment Documentation and Process; • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (92) SFFAS 5: Accounting for Liabilities of the Federal Government; • (106) TFM Volume I, Part 4, Chapter 4500 Government Purchase Cards; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies;

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			adjustments; Audit payments; Includes processing payments for incurred expenses, payments in advance, charge card charges, and non-travel temporary and permanent change of station (TCS/PCS) costs (e.g., relocation services vendor, household goods shipment); Includes capturing commercial payment information as required to support government-wide reporting		<ul style="list-style-type: none"> • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service; • (118) 48 CFR 32, Contract Financing; • (119) Digital Accountability and Transparency Act of 2014, Pub. L. No. 113—101; • (120) Coronavirus Aid, Relief and Economic Security Act of 2019 (CARES Act). • (126) Treasury Fiscal Service Prompt Payment directive (https://fiscal.treasury.gov/prompt-payment/) • (127) OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Control, A Risk Management Framework for Government Charge Card Programs, Chapter 2, Section 2.4.2 • (128) GSA Purchase Training: GSA SmartPay Purchase Training for Account Holders/Aos
	FFM.030.080	Payment Processing – Grant Payments	Record requests for grant payment; Match grant payment requests to obligating document information; Route grant payment requests for approval by appropriate party (as needed); Generate payment transactions; Resolve payment issues; Record credits and payment adjustments; Audit payments; Includes processing payments for incurred expenses and payments in advance; Includes capturing grant and cooperative agreement payment information as required to support required government-wide reporting	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (92) SFFAS 5: Accounting for Liabilities of the Federal Government; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service; • (119) Digital Accountability and Transparency Act of 2014, Pub. L. No. 113—101; • (120) Coronavirus Aid, Relief and Economic Security Act of 2019 (CARES Act).

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	FFM.030.090	Payment Processing – Loan Payments	Record requests for loan payment; Match loan payment requests to obligating document information; Route loan payment requests for approval by appropriate party (as needed); Generate payment transactions; Resolve payment issues; Record payment adjustments; Audit payments; Includes capturing loan payment information as required to support required government-wide reporting	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (76) SFFAS 18: Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2; • (77) SFFAS 19: Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2; • (78) SFFAS 2: Accounting for Direct Loans and Loan Guarantees; • (92) SFFAS 5: Accounting for Liabilities of the Federal Government; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service; • (119) Digital Accountability and Transparency Act of 2014, Pub. L. No. 113—101; • (120) Coronavirus Aid, Relief and Economic Security Act of 2019 (CARES Act).

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	FFM.030.100	Payment Processing – Other Payments	Record receiving report information; Record invoice payment requests; Match invoice, order, and receiving report information (as appropriate); Route invoice information for approval by appropriate party (if needed); Complete foreign exchange conversions for foreign payments; Generate payment transactions; Resolve invoice and payment issues; Record payment adjustments; Audit payments; Includes processing payments for incurred expenses and payments in advance; Includes capturing payment information for other forms of financial assistance as required to support required government-wide reporting	FFMSR 2.2.1 Establishing Payables; FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (53) FAR 32.905, Payment Documentation and Process; • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (75) SFFAS 17: Accounting for Social Insurance; • (93) SFFAS 51: Insurance Programs; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service; • (118) 48 CFR 32, Contract Financing; • (119) Digital Accountability and Transparency Act of 2014, Pub. L. No. 113—101; • (120) Coronavirus Aid, Relief and Economic Security Act of 2019 (CARES Act).
	FFM.030.110	Payment Disbursement	Warehouse payment transactions not yet due to be paid; Generate disbursement schedules from payment transactions; Perform quality assurance validations; Certify disbursement schedules; Transmit disbursement schedules to Treasury	FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (55) GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 7 – Fiscal Guidance, Chapter 6, Disbursements; • (103) TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service; • (106) TFM Volume I, Part 4, Chapter 4500 Government Purchase Cards.

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	FFM.030.120	Payment Confirmation and Issue Resolution	Record disbursement status, confirmation, and identification information; Provide disbursement status, confirmation, and identification information	FFMSR 2.2.2 Making Payments	<ul style="list-style-type: none"> • (103) TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts; • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (108) TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service.
	FFM.030.130	Payment Reporting	Provide invoice status, payment transaction, Prompt Pay, Electronic Funds Transfer (EFT) payment, and improper payment information; Generate and provide payment reports to IRS and payee when applicable (e.g., 1099-MISC); Provide intragovernmental activity payable, settlement payment, and funds transfer payment information to support intragovernmental reconciliation activities; Provide disbursement summary and detail information to support financial reconciliation activities; Provide payment (outlay) information as required to support required government-wide reporting; Includes providing payment information to Travel Management, Grants Management, and Loans Management functions, as applicable	FFMSR 2.1.3 Reporting Budgetary Resources and Budget Execution; FFMSR 2.2.3 Reporting on Payments	<ul style="list-style-type: none"> • (67) OMB Circular A-123, Managements Responsibility for Enterprise Risk Management and Internal Control, Appendix C, Requirements for Payment Integrity Improvement; • (102) OMB Circular A-11 SF 224, Statement of Transactions; • (109) TFM Volume I, Part 4A, Chapter 4000 Requirements for Non-Treasury Disbursing Officers (NTDOs); • (110) TFM Volume I, Part 6, Chapter 8500 Cash Forecasting Requirements, Section 8530 – General Large Dollar Notification Reporting Requirements for Deposits and Disbursements; • (119) Digital Accountability and Transparency Act of 2014, Pub. L. No. 113—101; • (120) Coronavirus Aid, Relief and Economic Security Act of 2019 (CARES Act).

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
FFM.040	FFM.040.010	Revenue Processing	Record revenue from non-federal and intragovernmental sources or other financing sources; Perform revenue reconciliations; Resolve issues; Record revenue adjustments; Includes recording accruals for earned but not yet billed non-federal and intragovernmental revenue	FFMSR 1.1.5 Managing Revenues and Other Financing Sources	<ul style="list-style-type: none"> • (82) SFFAS 27: Identifying and Reporting Earmarked Funds; • (85) SFFAS 31: Accounting for Fiduciary Activities; • (87) SFFAS 38: Accounting for Federal Oil and Gas Resources; • (91) SFFAS 43: Dedicated Collections: Amending SFFAS 27, Identifying and Reporting Earmarked Funds; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.
	FFM.040.020	Revenue Reporting	Provide revenue and other financing sources disclosure and supplementary information for agency and government-wide reporting	FFMSR 1.1.5 Managing Revenues and Other Financing Sources	<ul style="list-style-type: none"> • (31) TFM Volume I, Part 2, Chapter 4700 Federal Entity Reporting Requirements for the Financial Report of the United States Government.
FFM.050 [Retired]					
FFM.060	FFM.060.010	Payer Setup and Maintenance	Establish and maintain non-federal and federal payer information; Validate payer information against other information sources (e.g., non-federal payer information available from GSA SAM and federal payer information available from Treasury G-Invoicing solution)	FFMSR 2.2.4 Establishing Receivables	<ul style="list-style-type: none"> • (50) 31 CFR 901 Standards for the Administrative Collection of Claims; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (104) TFM Volume I, Part 3, Chapter 7000 Section 7120, Reporting Requirements, and the <i>Instructional Workbook for Preparing the Treasury Report on Receivables and Debt Collection Activities, Part I, Status of Receivables</i> referenced therein; • (105) TFM Volume I, Part 3, Chapter 7000 Treasury Report on Receivables (TROR); • (118) 48 CFR 32, Contract Financing.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.060.020	Public Receivable Setup and Billing Invoicing	Record receivables; Generate billing invoices and remit to debtors; Establish Installment Payment Plans (i.e., recurring billing invoices) for receivables; Includes applying cost information when generating invoices	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.4 Establishing Receivables	<ul style="list-style-type: none"> • (20) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part IV, Managing the Federal Government's Receivables; • (50) 31 CFR 901, Standards for the Administrative Collection of Claims; • (68) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection; • (72) SFFAS 1: Accounting for Selected Assets and Liabilities, Accounts Receivable; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and other Financing Sources.
	FFM.060.030	Public Receipt Processing	Receive direct payments made by public or payment information from Treasury; Match payments received to billing invoices and payer account or determine they are miscellaneous receipts (e.g., user fees retained by the agency or other collections that must be deposited to the General Fund of the U.S. Government); Prepare and record collection deposits; Process credits for instances of overpayment; Process returned negotiable instruments (e.g., returned check because of insufficient funds or closed account); Includes receipt and processing of miscellaneous receipts, processing of billed and unbilled collections, and researching and resolving collections not clearly identified to an agreement	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.5 Managing Debt	<ul style="list-style-type: none"> • (50) 31 CFR 901, Standards for the Administrative Collection of Claims; • (51) 31 CFR 901, Standards for the Administrative Collection of Claims, Section 13 Interest, Penalties, and Administrative Costs; • (68) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.060.040	Public Credit Memo and Adjustment Processing	Communicate with federal agency and debtor; Resolve issues; Record receivable credit memos and adjustments	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.5 Managing Debt	<ul style="list-style-type: none"> • (50) 31 CFR 901, Standards for the Administrative Collection of Claims; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.
	FFM.060.050	Public Receivable Monitoring and Maintenance	Analyze status of receivables; Contact debtors; Assess interest, penalties, and administrative fees; Monitor age of receivables; Determine whether to transfer receivables for delinquent debt collection; Close out receivables	FFMSR 1.1.5 Managing Revenues and Other Financing Sources	<ul style="list-style-type: none"> • (51) 31 CFR 901, Standards for the Administrative Collection of Claims, Section 13 Interest, Penalties, and Administrative Costs; • (68) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.
	FFM.060.060	Public Receivable and Collection Reporting	Provide receivable and collection status information to support federal receivable and collection reporting activities; Provide public receivable information to credit reporting agencies; Generate Treasury Report on Receivables (TROR); Includes providing receivable and collection information to Loans Management and Sales Order and Fulfillment Management functions, as applicable	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.6 Reporting on Debt	<ul style="list-style-type: none"> • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (104) TFM Volume I, Part 3, Chapter 7000 Section 7120, Reporting Requirements, and the <i>Instructional Workbook for Preparing the Treasury Report on Receivables and Debt Collection Activities, Parts I and II</i> referenced therein; • (109) TFM Volume I, Part 4, Chapter 4000 Agency Use Of Credit Reports And Reporting Of Federal Nontax Debts To Credit Bureaus; • (121) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.060.070	Intragovernmental Receivable Set-Up and Maintenance	Establish, adjust, and provide intragovernmental buy/sell activity performance completion information; Record and adjust intragovernmental receivable; Includes providing advance performance information	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.4 Establishing Receivables	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (124) TFM Volume I, Part 2, Chapter 4700, Appendix 5 Overall Intra-Governmental Transactions (IGT) Processes/General Information; • (125) TFM Volume I, Part 2, Chapter 4700, Appendix 8 Intra-Governmental Transaction (IGT) Buy/Sell.
	FFM.060.080	Intragovernmental Receivable Settlement	Retrieve and record intragovernmental buy/sell activity performance acceptance information (as needed); Retrieve and record intragovernmental buy/sell activity settlement collection information; Retrieve and record intragovernmental non-buy/sell activity funds transfer collection information; Close out receivables	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.5 Managing Debt	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (124) TFM Volume I, Part 2, Chapter 4700, Appendix 5 Overall Intra-Governmental Transactions (IGT) Processes/General Information; • (125) TFM Volume I, Part 2, Chapter 4700, Appendix 8 Intra-Governmental Transaction (IGT) Buy/Sell.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.060.090	Intragovernmental Receivable Monitoring and Reporting	Monitor intragovernmental buy/sell activity performance against orders; Monitor intragovernmental buy/sell activity settlements and non-buy/sell activity funds transfer collections against receivables; Provide intragovernmental activity receivable, settlement collection, and funds transfer collection information to support intragovernmental reconciliation activities	FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 2.2.6 Reporting on Debt	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (100) SFFAS 7: Accounting for Revenue and other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting; • (124) TFM Volume I, Part 2, Chapter 4700, Appendix 5 Overall Intra-Governmental Transactions (IGT) Processes/General Information; • (125) TFM Volume I, Part 2, Chapter 4700, Appendix 8 Intra-Governmental Transaction (IGT) Buy/Sell.
FFM.070	FFM.070.010	Delinquent Debt Collection	Generate and send dunning notices, with due process language, to alert the payers of debt delinquent status; Determine allocation of amounts collected (e.g., first to penalties, second to administrative costs, third to interest, then to accounts receivable); Update receivables based on agency negotiated installment plan or compromise agreement; Request agency internally offset a federal payment; Consult agency's legal counsel to determine whether to refer debts to the Department of Justice for litigation or use other litigation authority; Refer debts to Treasury's Debt Management Services (DMS) for cross-servicing based on agency advice and as soon as due process requirements are met (i.e., 120 days delinquent); Includes processing of fines, penalties, and administrative fees	FFMSR 2.2.5 Managing Debt	<ul style="list-style-type: none"> • (50) 31 CFR 901, Standards for the Administrative Collection of Claims; • (51) 31 CFR 901, Standards for the Administrative Collection of Claims, Section 13 Interest, Penalties, and Administrative Costs; • (68) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.070.020	Delinquent Debt Write-off and Closeout	Make recommendations to agency to write off delinquent debts older than two years; Appropriately classify written-off debts as currently not collectible (CNC) or closed out	FFMSR 2.2.5 Managing Debt	<ul style="list-style-type: none"> • (20) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part IV, Managing the Federal Government's Receivables; • (50) 31 CFR 901, Standards for the Administrative Collection of Claims; • (68) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection.
	FFM.070.030	Delinquent Debt Reporting	Provide delinquent debt status information to support federal receivable and collection reporting activities; Provide delinquent debt information to credit reporting agencies; Provide deposit summary and detail information to support financial reconciliation activities; Generate and provide cancellation of debt reports to IRS and debtor; Generate Treasury Report on Receivables (TROR)	FFMSR 2.2.6 Reporting on Debt	<ul style="list-style-type: none"> • (50) 31 CFR 901, Standards for the Administrative Collection of Claims; • (68) OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection; • (104) TFM Volume I, Part 3, Chapter 7000 Section 7120, Reporting Requirements, and the <i>Instructional Workbook for Preparing the Treasury Report on Receivables and Debt Collection Activities, Part II</i> referenced therein; • (105) TFM Volume I, Part 3, Chapter 7000 Treasury Report on Receivables (TROR).
FFM.080	FFM.080.010	Cost Management Setup and Maintenance	Set up and maintain projects/responsibility segments/cost centers, cost pools and cost objects to assign, allocate, or accumulate costs; Establish project/ responsibility segment/cost center spend limits; Close out projects/responsibility segments/cost centers, cost pools and cost objects	FFMSR 1.2.1 Determining Costs	<ul style="list-style-type: none"> • (88) SFFAS 4: Managerial Cost Accounting Standards and Concepts.
	FFM.080.020	Cost Accumulation and Allocation	Accumulate direct and indirect costs; Capture cost allocation basis; Determine cost allocations by cost object/pool and project/responsibility segment/cost center	FFMSR 1.2.1 Determining Costs	<ul style="list-style-type: none"> • (88) SFFAS 4: Managerial Cost Accounting Standards and Concepts; • (96) SFFAS 55: Amending Inter-entity Cost Provisions.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.080.030	Cost Reporting	Analyze and report on costs by cost object and project/responsibility segment/cost center; Includes providing cost information to budget formulation and public and intragovernmental receivable activities	FFMSR 1.2.1 Determining Costs	<ul style="list-style-type: none"> • (88) SFFAS 4: Managerial Cost Accounting Standards and Concepts; • (96) SFFAS 55: Amending Inter-entity Cost Provisions.
FFM.090	FFM.090.010	General Ledger Setup and Maintenance	Establish and maintain general ledger account classifications, categories, and subcategories consistent with the USSGL accounts; Establish and maintain proprietary and budgetary account attributes; Establish and maintain attributes to support agency financial performance and operations reporting	FFMSR 1.1.1 Defining GL Accounts and Attributes; FFMSR 1.4.1 Defining Federal Funding Attributes to Align Financial Management Information with Performance Goals	<ul style="list-style-type: none"> • (63) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 2, Preparation and Submission of Budget Estimates, Section 51, Basic Justification Materials; • (64) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 2, Preparation and Submission of Budget Estimates, Section 55: Information Technology Investments; • (65) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 2, Preparation and Submission of Budget Estimates, Number III, MAX Data and Other Materials Required After Passback, Section 82 Combined Schedule X (Programming and Financing [Schedule P]); • (111) USSGL, Section I: Chart of Accounts; • (112) USSGL, Section II: Accounts and Definitions; • (114) USSGL, Section IV: USSGL Account Attributes.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.090.020	General Ledger Posting	Receive general ledger account transaction information provided by supporting financial management operations; Prepare manual journal vouchers and route for approval (as needed); Post general ledger proprietary, budgetary, and memorandum account transactions; Includes posting adjustments to the general ledger, discrete and aggregated transactions from subledgers, and transactions funded, obligated, or expended over multiple years to general ledger accounts that do not close	FFMSR 1.1.2 Posting GL Transactions	<ul style="list-style-type: none"> • (113) USSGL, Section III: Account Transactions; • (114) USSGL, Section IV: USSGL Account Attributes; • (117) USSGL, Section VII: GTAS Validations and Edits, Closing Edit Details.
	FFM.090.030	Accrual and Liability/Asset Processing	Record, adjust, and liquidate budgetary and financial (proprietary) accruals, Record allowance for uncollectible amounts; Record actual and estimated liabilities; Includes, but is not limited to intragovernmental liabilities, accrued employees' wages and entitlement benefits, and other liabilities	FFMSR 1.1.4 Managing Financial Liability Information; FFMSR 1.1.5 Managing Revenues and Other Financing Sources; FFMSR 1.2.1 Determining Costs	<ul style="list-style-type: none"> • (49) OMB Circular A-11, Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution; • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (74) SFFAS 12: Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government; • (75) SFFAS 17: Accounting for Social Insurance; • (76) SFFAS 18: Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2; • (77) SFFAS 19: Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2; • (78) SFFAS 2: Accounting for Direct Loans and Loan Guarantees; • (82) SFFAS 27: Identifying and Reporting Earmarked Funds; • (86) SFFAS 33: Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting Gains

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
FFM.100					<p>and Losses from Changes in Assumptions, and Selecting Discount Rates and Valuations Dates;</p> <ul style="list-style-type: none"> • (88) SFFAS 4: Managerial Cost Accounting Standards and Concepts; • (91) SFFAS 43: Dedicated Collections: Amending SFFAS 27, Identifying and Reporting Earmarked Funds; • (92) SFFAS 5: Accounting for Liabilities of the Federal Government; • (94) SFFAS 53: Budget and Accrual Reconciliation; • (95) SFFAS 54: SFFAS 54, as amended by SFFAS 58 and SFFAS 60: Leases: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government, and SFFAS 6, Accounting for Property, Plant, and Equipment; • (99) SFFAS 6: Accounting for Property, Plant, and Equipment; • (100) SFFAS 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.
	FFM.090.040	Period End Closing	Close and open accounting periods; Record period-end accounting entries; Includes month-end and year-end closings and closing non-fiduciary and fiduciary accounts	FFMSR 1.1.2 Posting GL Transactions	<ul style="list-style-type: none"> • (111) USSGL, Section I: Chart of Accounts; • (112) USSGL, Section II: Accounts and definitions; • (113) USSGL, Section III: Account Transactions.
	FFM.100.010	Reconciliation of General Ledger and Subledgers	Reconcile general ledger account relationships/ tie- points; Verify general ledger account balances can be traced to aggregated or discrete agency transactions and aggregated or discrete agency transactions can be traced to the point of origination and source documents; Identify and record corrections	FFMSR 2.3.2 Verifying Traceability	<ul style="list-style-type: none"> • (115) USSGL, Section V: USSGL Crosswalks to Standard External Reports; • (116) USSGL, Section VI: USSGL Crosswalks to Reclassified Statements; • (122) OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Control, Section IV, Assessing Internal Control, Item D, Internal Control Evaluation Approach.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.100.020	Reconciliation of Intragovernmental Activity	Manage intragovernmental suspense activity; Reconcile intragovernmental activity transactions; Resolve issues; Record eliminations and adjustments; Includes non-expenditure transfer transactions	FFMSR 1.1.2 Posting GL Transactions; FFMSR 1.1.3 Managing Financial Asset Information; FFMSR 1.1.4 Managing Financial Liability Information; FFMSR 1.2.1 Determining Costs	<ul style="list-style-type: none"> • (72) SFFAS 1: Accounting for Selected Assets and Liabilities; • (113) USSGL, Section III: Account Transactions; • (117) USSGL, Section VII: GTAS Validations and Edits, Closing Edits Details.
	FFM.100.030	Reconciliation with Treasury Balance	Record Treasury's general ledger account balance and transaction data for the agency; Prepare general ledger account, disbursement, and deposit reconciliation information required by Treasury; Review, reclassify, and reconcile fund activity and balances; Includes reconciliation of fund balance, general ledger accounts, disbursements, and deposits with Treasury	FFMSR 2.3.1 Reconciling Fund Balance with Treasury	<ul style="list-style-type: none"> • (103) TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
FFM.110	FFM.110.010	Treasury Reporting	Prepare statements of accountability and foreign currency reports; Verify required financial reports can be traced to general ledger account balances; Provide reviewed and approved financial reporting information to Treasury; Includes, but is not limited to, Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) reporting, transactional posting to the Central Accounting Reporting System (CARS), and reporting to USAspending.gov	FFMSR 1.3.1 Providing GL Information; FFMSR 2.3.2 Verifying Traceability	<ul style="list-style-type: none"> • (31) TFM Volume I, Part 2, Chapter 4700 Federal Entity Reporting Requirements for the Financial Report of the United States Government; • (66) OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, Appendix A, Management of Reporting and Data Integrity Risk; • (69) OMB Circular A-136, Financial Reporting Requirements; • (80) SFFAS 24: Selected Standards for the Consolidated Financial Report of the United States Government; • (97) SFFAS 56: Classified Activities; • (101) Statement of Federal Financial Accounting Concepts (SFFAC) 4: Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government; • (103) TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts; • (115) USSGL, Section V: Crosswalks to Standard External Reports; • (116) USSGL, Section VI: Crosswalks to Reclassified Statements.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.110.020	Financial Statement Preparation	Prepare financial statements and footnotes required by OMB Circular A-136; Verify financial statements and other required financial reports can be traced to general ledger account balances and are compiled in accordance with the USSGL Crosswalks; Determine and record eliminations required to generate consolidated financial statements; Includes generating variance analyses for timely submissions, balance sheet, statement of net cost, statement of changes in net position, statement of budgetary resources, statement of custodial activity, statement of social insurance, statement of changes in social insurance amounts and required supplementary information.	FFMSR 1.3.1 Providing GL Information; FFMSR 2.3.2 Verifying Traceability	<ul style="list-style-type: none"> • (31) TFM Volume I, Part 2, Chapter 4700 Federal Entity Reporting Requirements for the Financial Report of the United States Government; • (66) OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, Appendix A, Management of Reporting and Data Integrity Risk; • (69) OMB Circular A-136, Financial Reporting Requirements; • (80) SFFAS 24: Selected Standards for the Consolidated Financial Report of the United States Government; • (81) SFFAS 26: Presentation of Significant Assumptions for the Statement of Social Insurance, Amending SFFAS 25; • (97) SFFAS 56: Classified Activities; • (101) Statement of Federal Financial Accounting Concepts (SFFAC) 4: Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government; • (103) TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts; • (115) USSGL, Section V: Crosswalks to Standard External Reports; • (116) USSGL, Section VI: Crosswalks to Reclassified Statements.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.110.030	Cash Forecasting and Reporting	Prepare cash flow projections; Report large dollar requirements for deposits and disbursements	FFMSR 2.2.2 Making Payments; FFMSR 2.2.3 Reporting on Payments; FFMSR 2.2.5 Managing Debt	<ul style="list-style-type: none"> • (55) GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 7 – Fiscal Guidance, Chapter 6, Disbursements; • (105) TFM Volume I, Part 3, Chapter 7000 Treasury Report on Receivables (TROR); • (107) TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies; • (110) TFM Volume I, Part 6, Chapter 8500 Cash Forecasting Requirements, Section 8530 General Large Dollar Notification Reporting Requirements for Deposits and Disbursements.
	FFM.110.040	Financial Performance and Operational Reporting	Provide general ledger and financial transaction information for agency-specific financial reports; Verify required financial reports can be traced to general ledger account balances; Provide financial performance and operational information to agency program offices; Includes providing pre-defined and user-defined outputs of financial and master reference information	FFMSR 1.3.1 Providing GL Information; FFMSR 1.4.1 Defining Federal Funding Attributes to Align Financial Management Information with Performance Goals; FFMSR 2.3.2 Verifying Traceability	<ul style="list-style-type: none"> • (31) TFM Volume I, Part 2, Chapter 4700 Federal Entity Reporting Requirements for the Financial Report of the United States Government; • (69) OMB Circular A-136, Financial Reporting Requirements; • (123) SFFAC 2: Entity and Display; • (80) SFFAS 24: Selected Standards for the Consolidated Financial Report of the United States Government; • (97) SFFAS 56: Classified Activities; • (115) USSGL, Section V: Crosswalks to Standard External Reports; • (116) USSGL, Section VI: Crosswalks to Reclassified Statements.

Function ID	Activity ID	Activity Name	Activity Definition	Activity FFMSR Reference	Authoritative and Other References
	FFM.110.050	Internal Control/ Compliance Reviews	Implement standard internal control and compliance assurance procedures; Provide documentation to satisfy “Prepared By Client” requests from auditors; Prepare cycle memos; Provide sample information and documentation for compliance with other guidance, such as OMB Circular A-123; Record adjustments based on audit findings	FFMSR 2.3.2 Verifying Traceability	<ul style="list-style-type: none">• (122) OMB Circular A-123, Management’s Responsibility for Enterprise Risk Management and Control, Section IV, Assessing Internal Control, Item D, Internal Control Evaluation Approach.

Authoritative and Other References List

The table below provides an index (i.e., bibliography) of authoritative and other references cited in the Business Data Element List. This list includes three Reference Types:

- **Authoritative** - Laws, regulations, directives, and policies that justify the need for the Business Data Element
- **Other** - Guidance, standards, and other sources of information that justify the need for the Business Data Element
- **Data Standard** - Sources of information for Business Data Element Domain Values and Validations.

Reference ID	Reference Name	Reference Type
(1)	2 CFR 200 , Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	Authoritative
(2)	2 CFR 200.305 , Federal Payment	Authoritative
(3)	2 CFR 25 , Universal Identifier and System for Award Management	Authoritative
(4)	[Retired]	
(5)	31 U.S.C. 39 – Prompt Payment	Authoritative
(6)	5 CFR 1315 , Prompt Payment: 1315.7 Discounts	Authoritative
(7)	5 CFR 1315 , Prompt Payment: 1315.2 Definitions, 1315.7 Discounts, 1315.9 Required documentation, 1315.10 Late payment interest penalties, 1315.11 Additional penalties, and 1315.5 Accelerated payment methods	Authoritative
(8)	Common Government-wide Accounting Classification Structure	Other
(9)	FAR 4.16 , Unique Procurement Instrument Identifiers	Authoritative
(10)	FAR 4.9 , Taxpayer Identification Number Information	Authoritative
(11)	FAR 4.1102 , System for Award Management: Policy	Authoritative
(12)	FAR 32.9 , Prompt Payment	Authoritative
(13)	[Retired]	
(14)	[Retired]	
(15)	[Retired]	
(16)	NIST Federal Information Processing Standards (FIPS)	Data Standard
(17)	OMB Circular A-11 , Preparation, Submission, and Execution of the Budget	Authoritative
(18)	OMB Circular A-136 , II.4.3.3 Assets	Authoritative
(19)	OMB Circular A-11 , Appendix H, Checklist for Fund Control Regulations, Section 4: Definitions, Terminology, and Concepts	Authoritative
(20)	OMB Circular A-129 , Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part IV, Managing the Federal Government's Receivables	Authoritative
(21)	OMB M-09-19 , Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (FFATA)	Authoritative
(22)	OMB M-17-04 , Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Quality	Authoritative

Reference ID	Reference Name	Reference Type
(23)	OMB M-20-21 , Implementation Guidance for Supplemental Funding Provided in Response to Coronavirus Disease 2019 (Covid 19)	Authoritative
(24)	OMB MPM 2016-03 , Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information	Authoritative
(25)	[Retired]	
(26)	[Retired]	
(27)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) Section IV, USSGL Account Attributes, Account Attribute Definition Report	Authoritative
(28)	[Retired]	
(29)	TFM, Volume I, Part 6, Chapter 2100 Fiscal Service Data Registry	Other
(30)	USPS Publication 28 , Postal Addressing Standards	Data Standard
(31)	TFM Volume I, Part 2, Chapter 4700 Federal Entity Reporting Requirements for the Financial Report of the United States Government	Authoritative
(32)	[Retired]	
(33)	DATA Act Information Model Schema (DAIMS)	Data Standard
(34)	GSA IAE, FH FOUO API	Data Standard
(35)	ISO 9362:2022 , Banking – Banking telecommunication messages – Business identifier code (BIC)	Data Standard
(36)	GSA.gov , Geographic Locator Codes (GLCs)	Data Standard
(37)	NGA.mil, NSG Standards Registry GENC Standard	Data Standard
(38)	USPS Quality Solutions: Address Quality	Data Standard
(39)	Census , American National Standards Institute (ANSI) and Federal Information Processing Series (FIPS) Codes	Data Standard
(40)	Census , TIGERweb Nation-Based Data Files	Data Standard
(41)	[Retired]	
(42)	SWIFT.com - Developer APIs	Data Standard
(43)	LexisNexis Risk Solutions , Official ABA Registrar	Data Standard
(44)	IBAN.com , IBAN Validation API	Data Standard
(45)	[Retired]	
(46)	OMB Circular A-11 , Section 83	Authoritative
(47)	Treasury Bureau of Fiscal Service Prompt Payment	Authoritative
(48)	TFM, Volume I , Part 2, Chapter 6000 Agency Reporting Requirements for USAspending.gov	Authoritative
(49)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution	Authoritative
(50)	31 CFR 901 , Standards for the Administrative Collection of Claims	Authoritative
(51)	31 CFR 901 , Standards for the Administrative Collection of Claims, Section 13 Interest, Penalties, and Administrative Costs	Authoritative
(52)	5 CFR 1315.4 , Prompt Payment, Prompt Payment Standards and Required Notices to Vendors	Authoritative

Reference ID	Reference Name	Reference Type
(53)	FAR 32.905 Payment Documentation and Process	Authoritative
(54)	FAR 4.11 , System for Award Management (SAM)	Authoritative
(55)	GAO Policy and Procedures Manual for Guidance of Federal Agencies , Title 7 – Fiscal Guidance, Chapter 6, Disbursements	Authoritative
(56)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 130, SF 133, Report on Budget Execution and Budgetary Resources	Authoritative
(57)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Appendix F, Format of SF 132, SF 133, Schedule P, and SBR	Authoritative
(58)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 145, Requirements for Reporting Antideficiency Act Violations	Authoritative
(59)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 150, Administrative Control of Funds	Authoritative
(60)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 120.29	Authoritative
(61)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 1, General Information, Section 20: Terms and Concepts	Authoritative
(62)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 4, Instructions on Budget Execution, Section 120.65	Authoritative
(63)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 2, Preparation and Submission of Budget Estimates, Section 51, Basic Justification Materials	Authoritative
(64)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 2, Preparation and Submission of Budget Estimates, Section 55: Information Technology Investments	Authoritative
(65)	OMB Circular A-11 , Preparation, Submission and Execution of the Budget, Part 2, Preparation and Submission of Budget Estimates, Number III, MAX Data and Other Materials Required After Passback, Section 82 Combined Schedule X [Programming and Financing (Schedule P)]	Authoritative
(66)	OMB Circular A-123 , Management's Responsibility for Enterprise Risk Management and Internal Control, Appendix A, Management of Reporting and Data Integrity Risk	Authoritative
(67)	OMB Circular A-123 , Managements Responsibility for Enterprise Risk Management and Internal Control, Appendix C, Requirements for Payment Integrity Improvement	Authoritative
(68)	OMB Circular A-129 , Policies for Federal Credit Programs and Non-Tax Receivables, Appendix A, Program Reviews, Part V, Delinquent Debt Collection	Authoritative
(69)	OMB Circular A-136 , Financial Reporting Requirements	Authoritative
(70)	OMB Circular A-136 , Financial Reporting Requirements, Number II.3.5, Statement of Budgetary Resources	Authoritative
(71)	OMB Circular A-136 , Financial Reporting Requirements, Number II.3.4.5. Unexpected Appropriations and Cumulative Results of Operations	Authoritative
(72)	SFFAS 1 : Accounting for Selected Assets and Liabilities	Authoritative
(73)	SFFAS 10 : Accounting for Internal Use Software	Authoritative
(74)	SFFAS 12 : Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government	Authoritative

Reference ID	Reference Name	Reference Type
(75)	SFFAS 17 : Accounting for Social Insurance	Authoritative
(76)	SFFAS 18 : Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2	Authoritative
(77)	SFFAS 19 : Technical Amendments of Accounting Standards for Direct Loans and Loan Guarantees in SFFAS 2	Authoritative
(78)	SFFAS 2 : Accounting for Direct Loans and Loan Guarantees	Authoritative
(79)	SFFAS 23 : Eliminating the Category National Defense Property, Plant, and Equipment: Amending SFFAS 6 and 8, and Rescinding SFFAS 11	Authoritative
(80)	SFFAS 24 : Selected Standards for the Consolidated Financial Report of the United States Government	Authoritative
(81)	SFFAS 26 : Presentation of Significant Assumptions for the Statement of Social Insurance, Amending SFFAS 25	Authoritative
(82)	SFFAS 27 : Identifying and Reporting Earmarked Funds	Authoritative
(83)	SFFAS 29 : Heritage Assets and Stewardship Land	Authoritative
(84)	SFFAS 3 : Accounting for Inventory and Related Property	Authoritative
(85)	SFFAS 31 : Accounting for Fiduciary Activities	Authoritative
(86)	SFFAS 33 : Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting Gains and Losses from Changes in Assumptions, and Selecting Discount Rates and Valuations Dates	Authoritative
(87)	SFFAS 38 : Accounting for Federal Oil and Gas Resources	Authoritative
(88)	SFFAS 4 : Managerial Cost Accounting Standards and Concepts	Authoritative
(89)	SFFAS 40 : Definitional Changes Related to Deferred Maintenance and Repairs: Amending SFFAS 6, Accounting for Property, Plant, and Equipment	Authoritative
(90)	SFFAS 42 : Deferred Maintenance and Repairs: Amending SFFAS 6, 14, 29, and 32	Authoritative
(91)	SFFAS 43 : Dedicated Collections: Amending SFFAS 27, Identifying and Reporting Earmarked Funds	Authoritative
(92)	SFFAS 5 : Accounting for Liabilities of the Federal Government	Authoritative
(93)	SFFAS 51 : Insurance Programs	Authoritative
(94)	SFFAS 53 : Budget and Accrual Reconciliation	Authoritative
(95)	SFFAS 54 , as amended by SFFAS 58 and SFFAS 60 : Leases: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government, and SFFAS 6, Accounting for Property, Plant, and Equipment	Authoritative
(96)	SFFAS 55 : Amending Inter-entity Cost Provisions	Authoritative
(97)	SFFAS 56 : Classified Activities	Authoritative
(98)	SFFAS 57 : Omnibus Amendments 2019	Authoritative
(99)	SFFAS 6 : Accounting for Property, Plant, and Equipment	Authoritative
(100)	SFFAS 7 : Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting	Authoritative
(101)	SFFAC 4 : Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government	Authoritative
(102)	OMB Circular A-11 , SF 224, Statement of Transactions	Authoritative

Reference ID	Reference Name	Reference Type
(103)	TFM Volume I, Part 2, Chapter 5100 Fund Balance with Treasury Accounts	Authoritative
(104)	TFM Volume I, Part 3, Chapter 7000 Section 7120, Reporting Requirements, and the <i>Instructional Workbook for Preparing the Treasury Report on Receivables and Debt Collection Activities, Parts I and II</i> referenced therein	Authoritative
(105)	TFM Volume I, Part 3, Chapter 7000 Treasury Report on Receivables (TROR)	Authoritative
(106)	TFM Volume I, Part 4, Chapter 4500 , Government Purchase Cards	Authoritative
(107)	TFM Volume I, Part 4A, Chapter 2000 Overall Disbursing Rules for All Federal Agencies	Authoritative
(108)	TFM Volume I, Part 4A, Chapter 3000 Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service	Authoritative
(109)	TFM Volume I, Part 4A, Chapter 4000 , Requirements for Non-Treasury Disbursing Officers (NTDOs)	Authoritative
(110)	TFM Volume I, Part 6, Chapter 8500 Cash Forecasting Requirements, Section 8530 – General Large Dollar Notification Reporting Requirements for Deposits and Disbursements	Authoritative
(111)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section I: Chart of Accounts	Authoritative
(112)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section II: Accounts and Definitions	Authoritative
(113)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section III: Account Transactions	
(114)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section IV: USSGL Account Attributes	Authoritative
(115)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section V: USSGL Crosswalks to Standard External Reports	Authoritative
(116)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section VI: USSGL Crosswalks to Reclassified Statements	Authoritative
(117)	TFM Volume I, Supplement: United States Standard General Ledger (USSGL) , Section VII: GTAS Validations and Edits, Closing Edit Details	Authoritative
(118)	48 CFR 32 , Contract Financing	Authoritative
(119)	Digital Accountability and Transparency Act of 2014 , Pub. L. No. 113—101	Authoritative
(120)	Coronavirus Aid, Relief, and Economic Security Act , Pub. L. No. 116—136	Authoritative
(121)	OMB Circular A-129 , Policies for Federal Credit Programs and Non-Tax Receivables	Authoritative
(122)	OMB Circular A-123 , Management’s Responsibility for Enterprise Risk Management and Control, Section IV, Assessing Internal Control, Item D, Internal Control Evaluation Approach	Authoritative
(123)	SFFAC 2 : Entity and Display	Authoritative
(124)	TFM Volume I, Part 2, Chapter 4700, Appendix 5 Overall Intra-Governmental Transactions (IGT) Processes/General Information	Authoritative
(125)	TFM Volume I, Part 2, Chapter 4700, Appendix 8 Intra-Governmental Transaction (IGT) Buy/Sell	Authoritative
(126)	Treasury Fiscal Service Prompt Payment directive	Other
(127)	OMB Circular A-123 , Management’s Responsibility for Enterprise Risk Management and Control, A Risk Management Framework for Government Charge Card Programs, Chapter 2, Section 2.4.2	Authoritative
(128)	GSA Purchase Training : GSA SmartPay Purchase Training for Account Holders/AOs	Other
(129)	Treasury Bureau of Fiscal Service Shared Accounting Module (SAM) Service : Treasury Account Symbol (TAS-BETC)	Other
(130)	Treasury Bureau of Fiscal Service , BETC Guidance	Other

Reference ID	Reference Name	Reference Type
(131)	USASpending.gov , Program Activity File	Other
(132)	TFM, Volume 1, Part 2, Chapter 1500 , Descriptions of Accounts Relating to Financial Operations	Authoritative
(133)	International Organization for Standardization (ISO) 4217 Publication : Codes for the Representation of Currencies and Funds	Data Standard
(134)	Federal Financial Management Improvement Act , Pub. L. No. 104-208	Authoritative
(135)	Technology Business Management (TBM) Metrics	Other
(136)	TFM Part 2 Chapter 4700 Treasury TFM Federal Entity Reporting Requirements for The Financial Report of The United States Government	Authoritative
(137)	IRS Publications - Form 1099	Authoritative
(138)	TFM Volume 1, Part 3, Chapter 6100 Centralized Offset of Assigned Payments	Authoritative
(139)	26 U.S.C. 6402 , Authority to Make Credits or Refunds	Authoritative
(140)	31 U.S.C. 3720A , Reduction of Tax Refund by Amount of Debt	Authoritative
(141)	TFM Volume I, Part 2 , Central Accounting and Reporting	Authoritative