

GAO

June 2004

# ACQUISITION/ FINANCIAL SYSTEMS INTERFACE REQUIREMENTS

## Checklist for Reviewing Systems under the Federal Financial Management Improvement Act



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## PREFACE

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June 2004

The Federal Financial Management Improvement Act of 1996 (FFMIA) requires that agencies implement and maintain financial management systems that substantially comply with federal financial management system requirements. These requirements are described in detail in the Office of Management and Budget's (OMB) guidance<sup>1</sup> and in the Federal Financial Management System Requirements series issued by the Joint Financial Management Improvement Program (JFMIP). JFMIP intends for its requirements series to promote understanding of key financial management systems concepts and requirements, to provide a framework for establishing integrated financial management systems that support program and financial managers, and to describe specific requirements of financial management systems.

This checklist reflects JFMIP's *Acquisition/Financial Systems Interface Requirements* (JFMIP-SR-02-02, June 2002), a publication that addresses the shared information requirements between federal financial and acquisition management systems. We are issuing this checklist to assist (1) agencies in planning, implementing, and monitoring their federal financial and acquisition management systems and (2) managers and auditors in reviewing their federal financial and acquisition management systems interfaces to determine if they substantially comply with FFMIA.

JFMIP's requirements publication and this checklist address only the shared information requirements between financial and acquisition management systems; they do not address those system requirements that are associated solely with the acquisition or financial process. For procurements, the four basic processes between acquisition and finance covered by this interface checklist are funds certification, funds obligation/de-obligation, payment, and contract closeout. In addition, the checklist has a separate section on one particular procurement method, micropurchases made with purchase cards, which generally requires more limited interface with finances than do other procurements.

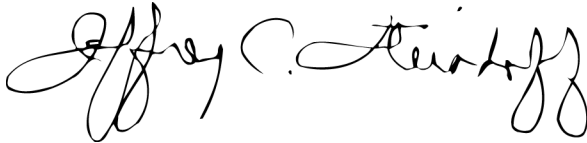
This checklist is not required to be used by those assessing acquisition and financial systems interfaces. Rather, it is provided as a tool for use by experienced staff and is one in a series of documents we have issued to assist agencies in improving or maintaining effective operations. (See the last page of this document for a list of related products.) This checklist, the JFMIP

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<sup>1</sup> OMB Memorandum for Heads of Executive Departments and Establishments, Chief Financial Officers, and Inspectors General, Jan. 4, 2001, Revised Implementation Guidance for the Federal Financial Management Improvement Act of 1996, and OMB Circular No. A-127, revised July 23, 1993, Financial Management Systems (31 U.S.C. sec. 3512 note (2000) (Federal Financial Management Improvement)).

requirements publication, and the two previously mentioned OMB documents should be used concurrently. Those using this tool must apply experienced judgment in its interpretation and application. They should consider the impact of the entire completed checklist in determining whether the interface substantially complies with requirements.

This checklist is available on the Internet at <http://www.gao.gov> under “Other Publications” and the subheading “Accounting and Financial Management.” Copies of the JFMIP requirements document can be downloaded from the Internet at <http://www.jfmip.gov> under “JFMIP Documents” and the subheading “System Requirements.”

A handwritten signature in black ink, appearing to read "Jeffrey C. Steinhoff". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

Jeffrey C. Steinhoff  
Managing Director  
Financial Management and Assurance

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### Abbreviations

ALC	agency location code
BPA	blanket purchase agreement
CCR	central contractor registration
CFO	chief financial officer
CFR	Code of Federal Regulations
DUNS	Data Universal Numbering System
EFT	electronic funds transfer
FAR	Federal Acquisition Regulation
FFMIA	Federal Financial Management Improvement Act of 1996
FFMSR	Federal Financial Management System Requirements
IPAC	intragovernmental payment and collection
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PO	purchase order
PP&E	property, plant and equipment
PR	purchase request
RTN	routing and transit number
SGL	<i>U.S. Standard General Ledger</i>
TFM	<i>Treasury Financial Manual</i>
TIN	taxpayer identification number
U.S.C.	United States Code

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## OVERVIEW

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The Federal Financial Management Improvement Act of 1996 (FFMIA) requires, among other things, that agencies implement and maintain financial management systems that substantially comply with federal financial management systems requirements. These requirements are detailed in the Office of Management and Budget's (OMB) Circular No. A-127, Revised July 23, 1993, *Financial Management Systems*; in OMB's Memorandum for Heads of Executive Departments and Establishments, Chief Financial Officers, and Inspectors General, January 4, 2001, *Revised Implementation Guidance for the Federal Financial Management Improvement Act of 1996*;<sup>2</sup> and in the Federal Financial Management System Requirements (FFMSR) series issued by the Joint Financial Management Improvement Program (JFMIP).<sup>3</sup>

In support of FFMIA, JFMIP has published separate requirements documents for 13 different systems (including one for the interface between the acquisition system and the financial system) that might be found at federal agencies. It also has published a financial management systems framework document<sup>4</sup> that sets forth the vision, desired capabilities, performance outcomes, environment and other attributes that all federal financial management systems must be designed to support.

JFMIP describes three categories of agency financial management systems: (1) core financial systems, (2) other financial and mixed systems (including acquisition management systems), and (3) departmental executive information systems (systems to provide management information to all levels of management). Figure 1 depicts the JFMIP model that illustrates how the three categories of agency financial management systems interrelate in an agency's overall systems architecture.

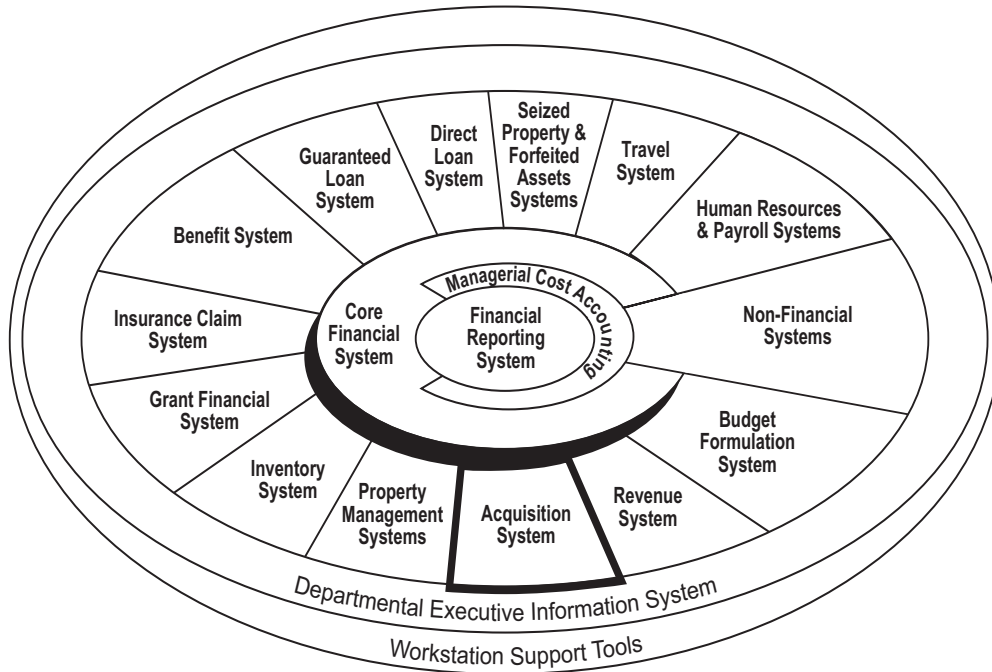
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<sup>2</sup> 31 U.S.C. sec. 3512 note (2000) (Federal Financial Management Improvement).

<sup>3</sup> JFMIP is a joint undertaking of OMB, GAO, the Department of the Treasury, and the Office of Personnel Management (OPM), working in cooperation with each other and with operating agencies to improve financial management practices throughout the government. The program was initiated in 1948 by the Secretary of the Treasury, the Director of the Bureau of the Budget (now OMB), and the Comptroller General. JFMIP was authorized by the Budget and Accounting Procedures Act of 1950 (subsequently codified at 31 U.S.C. sec. 3511(d) (2000)). The Civil Service Commission, now OPM, joined JFMIP in 1966.

<sup>4</sup> Joint Financial Management Improvement Program, *Framework for Federal Financial Management Systems*, JFMIP-SR-01-04 (Washington, D.C.: April 2004).

Figure 1: Agency Financial Management Systems Architecture



Source: JFMIP *Acquisition/Financial Systems Interface Requirements* (June 2002).

As can be seen in figure 1, the acquisition system falls into the JFMIP category of mixed systems. JFMIP’s interface requirements document<sup>5</sup> covers the financial aspects of the acquisition system. This checklist is based on, and parallels, JFMIP’s interface requirements document.

Both JFMIP’s interface requirements document and this checklist address only the shared information requirements between financial and acquisition management systems; they do not address system requirements that are associated solely with the acquisition or financial process. For procurements, the four basic processes between acquisition and finance covered by this interface checklist are funds certification, funds obligation/de-obligation, payment, and contract closeout. In addition to covering the four procurement processes that interface with finance, the checklist has a separate section on the interface between finance and one particular procurement method, micropurchases made with purchase cards, which generally requires more limited interface with finances than do other procurements.

We are issuing this checklist to assist (1) agencies in planning, implementing, and monitoring their federal financial and acquisition management systems and (2) managers and auditors in reviewing their federal financial and acquisition

<sup>5</sup> Joint Financial Management Improvement Program, *Acquisition/Financial Systems Interface Requirements*, JFMIP-SR-02-02 (Washington, D.C.: June 2002).

management systems interfaces to determine if they substantially comply with FFMLA. However, this checklist is not required to be used in assessing acquisition and financial systems or their interfaces. Rather, it is provided as a tool for use by experienced staff and is one in a series of documents we have issued to assist agencies in improving or maintaining effective operations. (See the last page of this document for a list of related products.) This checklist, the JFMIP requirements document, and the two previously mentioned OMB documents should be used concurrently. Those using this tool should apply experienced judgment in its interpretation and application. They should consider the impact of the entire completed checklist in determining whether the interface substantially complies with requirements.

### **Authoritative Guidance**

OMB Circular No. A-127; OMB Circular No. A-123, June 21, 1995, *Management Accountability and Control*; and OMB Circular No. A-130, revised Nov. 28, 2000, *Management and Federal Information Resources* which are cited in OMB Circular No. A-127; and OMB's Memorandum for the Heads of Executive Departments and Establishments, Chief Financial Officers, and Inspectors General, Jan. 4, 2001, *Revised Implementation Guidance for the Federal Financial Management Improvement Act*, provide the basis for assessing compliance with FFMLA requirements. The OMB guidance identifies various criteria that an agency must meet to be in substantial compliance with FFMLA requirements. One set of criteria listed in the OMB guidance is the JFMIP system requirements series.

JFMIP's interface requirements document was developed as part of its system requirements series created in partnership with representatives from the acquisition and financial management functions governmentwide. The Procurement Executive Council and the Chief Financial Officer's (CFO) Council represent the acquisition and financial communities, respectively, from a wide range of major federal agencies, and both participated in the development of the interface requirements document.

The source of all of the questions in this checklist is the JFMIP's *Acquisition/Financial Systems Interface Requirements* (JFMIP-SR-02-02, June 2002). This JFMIP requirements document outlines the existing governmentwide statutory and regulatory requirements associated with the mutual functional interfaces between finance and acquisition. It does not, however, contain agency-unique mission requirements that relate to acquisition or finance. Each federal agency must, therefore, use the JFMIP functional requirements, in conjunction with any agency-unique mission requirements, in planning its financial management and acquisition systems improvement projects.

JFMIP cautions that the acquisition and financial management systems interface functionality does not necessarily reside in a single software application or functional system. In fact, the interface information may reside in a number of applications or systems, whether automated or manual. It should be noted that



this checklist is based on the existing JFMIP published requirements and that any changes in the laws, regulations, and standards and practices since the requirements were published are not reflected in this checklist.

The JFMIP interface requirements publication, and this checklist, segregate functional requirements into two general categories: *mandatory* and *value-added*. The mandatory requirements describe capabilities that the systems interface must have. They constitute the minimum acceptable functionality necessary to establish an acquisition and financial systems interface and are based on federal laws, regulations, directives, or judicial decisions. Mandatory requirements are those against which agency heads are to evaluate their acquisition and financial systems interfaces to determine substantial compliance with systems requirements under FFMIA. These requirements apply to existing systems in operation and new systems planned or under development. JFMIP's interface publication signifies that a requirement is mandatory by using the word "must" in the requirement statement; this checklist uses "M" immediately following a question to indicate that the question represents a requirement that JFMIP has designated as mandatory.

Value-added requirements describe optional features or characteristics and may consist of any combination of the following: (1) using state-of-the-art technology, (2) employing the preferred or best business practices, or (3) meeting the special management needs of an individual agency. Agencies should consider value-added features when judging system alternatives. The need for these value-added features in agency systems is left to the discretion of each agency head. JFMIP's interface publication signifies that a requirement is value-added by using the word "should" in the requirement statement; this checklist uses "V" immediately following a question to indicate that the question represents a requirement that JFMIP has designated as a value-added requirement.

### **How to Use This Checklist**

OMB's January 2001 revised implementation guidance provides CFOs and inspectors general with a means for determining whether their agencies' financial management systems substantially comply with federal financial management system requirements. The annual reporting requirement by 31 U.S.C. 3512(d) (2000) is one means of assisting agencies in the determination of substantial compliance. Agencies also can use this checklist as a tool to help determine compliance with federal financial management system requirements.

This checklist consists of three columns. The left column is already complete; the center and right columns are to be completed by the checklist user. The left column contains questions that have been derived from JFMIP's interface requirements. Each checklist question reflects a separate JFMIP requirement, and all of the JFMIP interface requirements are covered in the checklist.

After reading a checklist question and executing whatever procedure or test is necessary to answer the question, the checklist user should enter a response in the center column. Each of the checklist questions should receive a response in the center column and no question should receive more than one response. Responses should typically be limited to “Yes,” “No,” or “N/A” (not applicable). A “Yes” response in the center column should indicate that the agency’s acquisition and financial systems interface currently has the capability described in the question. A “No” response in the center column should indicate that the checklist question is applicable to this agency and the agency’s acquisition and financial systems interface currently does not have the capability described in the question. The user should insert “N/A” in the center column only to indicate that a particular checklist question is not applicable to the agency whose system is being evaluated.

After responding to a checklist question with an entry in the center column, the user should consider whether to enter additional information in the right column. The checklist user should use the right column to support, explain, or elaborate on the response that was entered in the center column. For each “Yes” response, an entry in the right column might contain a brief description of how the agency’s acquisition and financial systems interface provides the capability cited in the checklist question, a source that explains or shows the capability, or a description of the procedure or test that confirmed the existence of the capability.

For a “No” response, the right column should provide an explanation (e.g., “the agency’s management believes the capability is not cost-effective and will not seek to add this capability”) or elaboration (e.g., “the agency is working on modifying its systems interface to have the capability available in subsequent years,”), and, where applicable, a reference to any related supporting documentation (e.g., the title and date of a cost-effectiveness study). For “N/A” responses, the right column should provide an explanation of why the checklist question is not applicable to the agency’s systems interface.

Completing this checklist can assist agencies in their evaluations of whether specific acquisition and financial systems interface requirements are being met. However, in evaluating the checklist results to determine whether they indicate substantial compliance with requirements, those using this tool must apply experienced judgment in its interpretation and application. Checklist users should assess the acquisition and financial systems interface based on the results of the completed checklist taken as a whole.

Responses of “No” should not be taken out of context, and checklist users should not expect a neat mathematical formula (such as less than 5 percent of questions with responses of “No” indicates substantial compliance) to provide a quick answer. Rather, “No” responses should be assessed as to their effect, individually and in aggregate, on the interface’s overall compliance with federal requirements. Some checklist questions, those followed by “**M**,” represent interface requirements that JFMIP has designated as mandatory; that is, the requirements

against which agency heads are to evaluate the interfaces to determine substantial compliance with systems requirements under FFMIA. The other checklist questions, those followed by “V,” represent interface requirements that JFMIP has designated as value-added, that is, the requirements that agency heads need not consider to determine substantial compliance with systems requirements under FFMIA. In addition, certain questions within the checklist may not be applicable to the agency and those questions should not be considered in evaluating compliance with federal requirements. Furthermore, agency officials must also consider agency-unique mission requirements, in addition to the questions in this checklist, to determine whether the agency’s interface is in substantial compliance with federal requirements.

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## ACQUISITION/FINANCIAL SYSTEMS INTERFACE REQUIREMENTS

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JFMIP's acquisition and financial systems interface requirements document identifies the shared information requirements between the acquisition and financial management processes, and some general systems requirements and records retention requirements that apply to all financial and mixed systems (including acquisition management systems). The requirements are based upon statutes, regulations, or best practices and were deliberated and concurred upon by the acquisition and financial communities.

The shared information requirements, or interface requirements between acquisition and finance, that the requirements document delineates constitute information available in one system that is required for the performance of the other system, that is, information requirements critical to the performance of both the finance and the acquisition functions. The information interface requirements may take the form of a data element, a reporting need, an internal control, or an edit requirement.

In delineating the shared information requirements, the interface requirements document describes two alternative procurement methods that differentiate the processes that occur between acquisition and finance and define resulting interface systems requirements that occur. These alternative procurement methods are micropurchases made with purchase cards and all procurement transactions other than micropurchases made with purchase cards (referred to simply as "procurements").

The requirements document contains eight sections in which requirements are delineated. For procurements, the requirements document groups the interface requirements according to four basic processes that involve interfaces between the acquisition and finance functions. Those four processes are funds certification, funds obligation/de-obligation, payment, and contract closeout, and the requirements document contains separate sections for each of the four processes.<sup>6</sup> For micropurchases made with purchase cards, processes, procedures, and information requirements differ from those used for procurements, and the requirements document delineates the micropurchases interface requirements in a separate section. The requirements document also

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<sup>6</sup> Although the requirements document includes obligation and de-obligation in a single procurement process, it discusses obligation requirements and de-obligation requirements in separate sections. The de-obligation section points out that information previously supplied for the original obligation must be accessible also for de-obligation if the requirements were categorized as mandatory for obligation, and should be accessible also for de-obligation if the requirements were categorized as value-added for obligation. In this checklist, we have enumerated the obligation requirements and the de-obligation requirements separately.

contains separate sections that delineate general systems requirements and records retention requirements that apply to all financial and mixed systems (including acquisition management systems).

The checklist questions follow the JFMIP requirements document, JFMIP-SR-02-02, June 2002, (page numbers referencing the source document follow each question), with eight sections containing requirements questions. The data elements identified in the requirements questions of the checklist's process sections include all data required to execute the identified functionality. In some cases, the same data element may appear in more than one functionality and in more than one process section in this checklist document, just as it does in the requirements document. This is to allow system developers to understand the entire set of data required for a specific functionality within an interface process. It is not meant to suggest multiple entries of data.

It should be noted that not all questions will apply in all situations and, as with the use of any checklist, professional judgment should be exercised. Using the JFMIP source document and its "Appendix B: Glossary," which defines terms used, along with OMB Circular No. A-127 and OMB's of January 4, 2001 memorandum, will help ensure that the user is cognizant of the background information necessary to fully understand the questions.

Funds Certification	Yes, No, or N/A	Explanation
<p>1. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information: <b>M</b> (pp. 22-23)</p> <ul style="list-style-type: none"> <li>a. Fiscal year?</li> <li>b. Appropriation or Treasury fund symbol?</li> <li>c. Organization code?</li> <li>d. Cost center?</li> <li>e. Object classification?</li> <li>f. Estimated amount?</li> <li>g. Project code?</li> <li>h. Program code?</li> <li>i. Purchase request (PR) number?</li> <li>j. Transaction date?</li> <li>k. Action code (original/new/modification)?</li> <li>l. Subject-to-funds-availability indicator?</li> <li>m. Asset identifier code?</li> </ul>		

<b>Funds Certification</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
n. Contractor code or contractor name?  o. Trading partner?  p. Trading partner code?		
2. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information: V (p. 23)  a. Intra-governmental business partner code <sup>7</sup> ?  b. Interagency agreement number?  c. Performance measure code?  d. Description?  e. Estimated amounts increased and/or decreased?  f. Revenue source code?  g. Agency location code (ALC)?		

<sup>7</sup> Intragovernmental business partner code is similar in concept to a vendor or contractor code and is an identifier for a federal entity engaged in acquiring products or services from another Federal entity or providing products or services to another Federal entity (p. 79). Access to this code will become a mandatory, rather than value-added, requirement upon issuance of governmentwide implementing standard requirements (p. 23).

Funds Certification	Yes, No, or N/A	Explanation
<p>3. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the estimated quantity associated with establishing the obligation, where applicable (such as for property or inventory purchases)? V (p.23)</p>		
<p>4. Does the agency's single integrated financial management system provide the capability to enable: V (p. 23)</p> <ul style="list-style-type: none"> <li>a. Electronic approvals?</li> <li>b. Electronic notification alerts?</li> <li>c. Electronic point-of-entry automated requisition forms?</li> </ul>		



Obligation	Yes, No, or N/A	Explanation
<p>1. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access: <b>M</b> (pp. 26-27)</p> <ul style="list-style-type: none"> <li>a. Fiscal year?</li> <li>b. Appropriation or Treasury fund symbol?</li> <li>c. Organization code?</li> <li>d. Cost center?</li> <li>e. Object classification?</li> <li>f. Project code?</li> <li>g. Program code?</li> <li>h. Obligation amount?</li> <li>i. PR number?</li> <li>j. Funded through date (for those contracts that are incrementally funded)?</li> <li>k. Contract number (including modification number, if any)?</li> <li>l. All associated delivery order numbers (including modification number, if any)?</li> <li>m. All associated task order numbers (including</li> </ul>		

Obligation	Yes, No, or N/A	Explanation
<p>modification number, if any)?</p> <p>n. Purchase order number (including modification number, if any)?</p> <p>o. Blanket purchase agreement (BPA) number (including modification number, if any)?</p> <p>p. All associated BPA call numbers (including modification number, if any)?</p> <p>q. Contractor name?</p> <p>r. Contractor taxpayer identification number (TIN)?</p> <p>s. Data Universal Numbering System (DUNS) identification?</p> <p>t. Interagency agreement number?</p> <p>u. Trading partner?</p> <p>v. Award (transaction) date?</p> <p>w. Effective date?</p> <p>x. Action code?</p> <p>y. Product or service description?</p> <p>z. Amounts increased, if any?</p>		

Obligation	Yes, No, or N/A	Explanation
aa. Amounts decreased, if any?  bb. Subject to funds availability indicator?  cc. Asset identifier code?		
2. Does the agency's single integrated financial management system use account definitions consistent with the account definitions in the <i>U.S. Standard General Ledger</i> (SGL)? <b>M</b> (p. 27)		
3. If the agency's single integrated financial management system uses any expansion to the chart of accounts in the SGL, does the system roll the expanded accounts up to the accounts defined in the SGL? <sup>8</sup> <b>M</b> (p. 27)		
4. Does the agency's single integrated financial management system provide the capability to create additional subaccounts to the general ledger for agency specific tracking and control? <b>M</b> (p. 27)		

<sup>8</sup> A pseudo code can be used instead of the exact SGL account numbers provided that the account descriptions and posting rules are the same as those used in the SGL for relevant transactions (p. 27).

<b>Obligation</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
5. If the agency's single integrated financial management system provides the capability to create additional subaccounts to the general ledger for purposes of agency specific tracking and control, do the subaccounts summarize to the SGL? <b>M</b> (p. 27)		
6. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the full estimated cost, including both direct and indirect costs, of the interagency agreement? <b>M</b> (p. 27)		
7. Does the agency's single integrated financial management system provide to both acquisition users and finance users transaction details to support account balances? <b>M</b> (p. 27)		
8. Does the agency's single integrated financial management system provide the capability to both acquisition users and finance users to access a hard copy or an electronic copy (where cost-effective) of the entire executed (signed) contract? <sup>9</sup> <b>M</b> (p. 28)		

<sup>9</sup> Per FAR 4.201(a), 48 C.F.R. sec. 4.201(a) (2002) the entire signed contract is provided to the paying office (p. 28).

Obligation	Yes, No, or N/A	Explanation
<p>9. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following data elements in the executed (signed) contract, including those captured at obligation: <b>M</b> (p. 28)</p> <ul style="list-style-type: none"> <li>a. Obligating document number (if different from contract number)?</li> <li>b. Contractor name?</li> <li>c. Contractor address?</li> <li>d. Contract administration office?</li> <li>e. Payment office?</li> <li>f. Unit of measure?</li> <li>g. Unit price?</li> <li>h. Extended price?</li> <li>i. Quantity?</li> <li>j. Variance amount or percentage allowed?</li> <li>k. Total amount?</li> </ul>		

Obligation	Yes, No, or N/A	Explanation
<p>l. Payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.)?</p> <p>m. Delivery schedule or performance schedule?</p> <p>n. Estimated completion date?</p> <p>o. Payment type (e.g., prompt pay, fast pay, progress pay, or partial pay)?</p> <p>p. Names of government-designated receiving officials?</p> <p>q. Names of government-designated invoice-approving officials?</p> <p>r. Names of government-designated acceptance officials?</p> <p>s. Shipping costs?</p> <p>t. Shipping terms (e.g., freight-on-board (FOB) destination)?</p>		
<p>10. Does the agency's single integrated financial management system identify the method of acquisition</p>		

Obligation	Yes, No, or N/A	Explanation
(e.g., purchase or lease) for the original obligation? <b>M</b> (p. 28)		
<p>11. Does the agency’s single integrated financial management system provide the capability for both acquisition users and finance users to access the following information where applicable: <b>V</b> (p. 29)</p> <ul style="list-style-type: none"> <li>a. Performance measure code?</li> <li>b. Revenue source code?</li> <li>c. Additional funding indicator, including increases and decreases?</li> <li>d. Line item number?</li> <li>e. Contract line item data?</li> <li>f. Agency location code (ALC)?</li> </ul>		
<p>12. Does the agency’s single integrated financial management system provide the capability for both acquisition users and finance users to access an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from electronic funds transfer (EFT)? <b>V</b> (p. 29)</p>		

Obligation	Yes, No, or N/A	Explanation
<p>13. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access for an EFT payment: V (p. 29)</p> <ul style="list-style-type: none"> <li>a. Contract number (including modification number, if any)?</li> <li>b. All associated delivery order numbers (including modification number, if any)?</li> <li>c. All associated task order numbers (including modification number, if any)?</li> <li>d. Purchase order (PO) number (including modification number, if any)?</li> <li>e. Blanket purchase agreement (BPA) number (including modification number, if any)?</li> <li>f. All associated BPA call numbers (including modification number, if any)?</li> <li>g. Name?</li> <li>h. Remittance address?</li> </ul>		



<b>Obligation</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
<ul style="list-style-type: none"> <li>i. Signature of the contractor official authorized to provide EFT information?</li> <li>j. Title of the contractor official authorized to provide EFT information?</li> <li>k. Telephone number of the contractor official authorized to provide EFT information?</li> <li>l. Name of the contractor's financial agent?</li> <li>m. Address of the contractor's financial agent?</li> <li>n. Nine-digit routing and transit number (RTN) of the contractor's financial agent?</li> <li>o. Contractor's account number?</li> <li>p. Type of account (checking, savings, or lockbox) for the contractor's account?</li> <li>q. The Fedwire Transfer System telegraphic abbreviation of the</li> </ul>		

Obligation	Yes, No, or N/A	Explanation
<p>contractor's financial agent?</p> <p>r. Name of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>s. Address of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>t. Telegraphic abbreviation of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>u. Nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p>		

Obligation	Yes, No, or N/A	Explanation
<p>14. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to cross-reference contract numbers and related interagency agreements? <b>V</b> (p. 29)</p>		
<p>15. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following lease information: <b>V</b> (pp. 29-30)</p> <ul style="list-style-type: none"> <li>a. Amount?</li> <li>b. Agency option to purchase at end of lease?</li> <li>c. Purchase price if agency has option to purchase?</li> <li>d. Life expectancy of leased property when new?</li> <li>e. Remaining life expectancy of leased property when leased?</li> <li>f. Current retail or fair value of leased property?</li> <li>g. Agency option to property ownership transfer at end of lease?</li> </ul>		

<b>Obligation</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
<p>h. Access to the lease agreement, including terms and conditions (e.g., discount terms and lease period)?</p>		
<p>16. Does the agency's single integrated financial management system provide the capability to enable: V (p. 30)</p> <p>a. Electronic contracting?</p> <p>b. Electronic obligation of funds?</p> <p>c. Electronic approvals and signatures?</p> <p>d. Electronic notification alerts for pending actions?</p>		
<p>17. Does the agency's single integrated financial management system provide the capability to record: V (p. 30)</p> <p>a. Appropriate periodic obligations against appropriated funding and contracts?</p> <p>b. Appropriate contract-specified cost escalations to existing contract line numbers?</p>		

<b>Obligation</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
<p>18. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information associated with contract changes: V (p. 30)</p> <ul style="list-style-type: none"> <li>a. Change in product or service descriptions?</li> <li>b. Change in unit of measure?</li> <li>c. Change in quantity?</li> <li>d. Change in unit price?</li> <li>e. Change in total amount?</li> <li>f. Change in extended price?</li> <li>g. Change to payment terms and conditions?</li> <li>h. Change to delivery/performance schedule?</li> <li>i. Revised estimated completion date?</li> </ul>		

De-Obligation	Yes, No, or N/A	Explanation
<p>1. To support the de-obligation process, does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information previously supplied for the original obligation: <b>M</b> (pp. 26-27, 32)</p> <ul style="list-style-type: none"> <li>a. Fiscal year?</li> <li>b. Appropriation or Treasury fund symbol?</li> <li>c. Organization code?</li> <li>d. Cost center?</li> <li>e. Object classification?</li> <li>f. Project code?</li> <li>g. Program code?</li> <li>h. Obligation amount?</li> <li>i. PR number?</li> <li>j. Funded through date (for those contracts that are incrementally funded)?</li> <li>k. Contract number (including modification number, if any)?</li> </ul>		

De-Obligation	Yes, No, Or N/A	Explanation
<ul style="list-style-type: none"> <li>l. All associated delivery order numbers (including modification number, if any)?</li>   <li>m. All associated task order numbers (including modification number, if any)?</li>   <li>n. Purchase order number (including modification number, if any)?</li>   <li>o. Blanket purchase agreement (BPA) number (including modification number, if any)?</li>   <li>p. All associated BPA call numbers (including modification number, if any)?</li>   <li>q. Contractor name?</li>   <li>r. Contractor TIN?</li>   <li>s. DUNS identification?</li>   <li>t. Interagency agreement number?</li>   <li>u. Trading partner?</li>   <li>v. Award (transaction) date?</li>   <li>w. Effective date?</li>   <li>x. Action code?</li> </ul>		

De-Obligation	Yes, No, Or N/A	Explanation
<p>y. Product or service description?</p> <p>z. Amounts increased, if any?</p> <p>aa. Amounts decreased, if any?</p> <p>bb. Subject-to-funds-availability indicator?</p> <p>cc. Asset identifier code?</p>		
<p>2. To support the de-obligation process, does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access information previously supplied for the original obligation, on the full estimated cost, including both direct and indirect costs, of the interagency agreement? <b>M</b> (pp. 27, 32)</p>		
<p>3. To support the de-obligation process, does the agency's single integrated financial management system provide to both acquisition users and finance users information, previously supplied for the original obligation, on transaction details to support account balances? <b>M</b> (pp. 27, 32)</p>		



De-Obligation	Yes, No, or N/A	Explanation
<p>4. To support the de-obligation process, does the agency's single integrated financial management system provide the capability to both acquisition users and finance users to access a hard copy or an electronic copy (where cost-effective) of the entire executed (signed) contract<sup>10</sup> previously supplied for the original obligation? <b>M</b> (pp. 28, 32)</p>		
<p>5. To support the de-obligation process, does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following data elements in the executed (signed) contract previously supplied for the original obligation, including those captured at obligation: <b>M</b> (pp. 28, 32)</p> <ul style="list-style-type: none"> <li>a. Obligating document number (if different from contract number)?</li> <li>b. Contractor name?</li> <li>c. Contractor address?</li> <li>d. Contract administration office?</li> </ul>		

<sup>10</sup> Per FAR 4.201(a), 48 C.F.R. sec. 4.201(a) (2002), the entire signed contract is provided to the paying office (p.28).

<b>De-Obligation</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
<ul style="list-style-type: none"> <li>e. Payment office?</li> <li>f. Unit of measure?</li> <li>g. Unit price?</li> <li>h. Extended price?</li> <li>i. Quantity?</li> <li>j. Variance amount or percentage allowed?</li> <li>k. Total amount?</li> <li>l. Payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.)?</li> <li>m. Delivery schedule or performance schedule?</li> <li>n. Estimated completion date?</li> <li>o. Payment type (e.g., prompt pay, fast pay, progress pay, or partial pay)?</li> <li>p. Names of government-designated receiving officials?</li> <li>q. Names of government-designated invoice-approving officials?</li> </ul>		

De-Obligation	Yes, No, or N/A	Explanation
<p>r. Names of government-designated acceptance officials?</p> <p>s. Shipping costs?</p> <p>t. Shipping terms (e.g., FOB destination)?</p>		
<p>6. To support the de-obligation process, does the single integrated financial management system provide the capability to identify the method of acquisition (e.g., purchase or lease) previously supplied for the original obligation? <b>M</b> (pp. 28, 32)</p>		
<p>7. To support the de-obligation process, does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access, where applicable, the following information previously supplied for the original obligation: <b>V</b> (pp. 29, 32)</p> <p>a. Performance measure code?</p> <p>b. Revenue source code?</p> <p>c. Additional funding indicator, including increases and decreases?</p>		

De-Obligation	Yes, No, or N/A	Explanation
<p>d. Line item number?</p> <p>e. Contract line item data?</p> <p>f. ALC?</p>		
<p>8. To support the de-obligation process, does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from electronic funds transfer (EFT)? <b>V</b> (pp. 29, 32)</p>		
<p>9. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access for an EFT payment: <b>V</b> (pp. 29, 32)</p> <p>a. Contract number (including modification number, if any)?</p> <p>b. All associated delivery order numbers (including modification number, if any)?</p> <p>c. All associated task order numbers (including</p>		

De-Obligation	Yes, No, or N/A	Explanation
<p>modification number, if any)?</p> <p>d. Purchase order (PO) number (including modification number, if any)?</p> <p>e. Blanket purchase agreement (BPA) number (including modification number, if any)?</p> <p>f. All associated BPA call numbers (including modification number, if any)?</p> <p>g. Name?</p> <p>h. Remittance address?</p> <p>i. Signature of the contractor official authorized to provide EFT information?</p> <p>j. Title of the contractor official authorized to provide EFT information?</p> <p>k. Telephone number of the contractor official authorized to provide EFT information?</p> <p>l. Name of the contractor's financial agent?</p>		

De-Obligation	Yes, No, or N/A	Explanation
<p>m. Address of the contractor's financial agent?</p> <p>n. Nine-digit routing and transit number (RTN) of the contractor's financial agent?</p> <p>o. Contractor's account number?</p> <p>p. Type of account (checking, savings, or lockbox) for the contractor's account?</p> <p>q. The Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent?</p> <p>r. Name of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>s. Address of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>t. Telegraphic abbreviation</p>		

De-Obligation	Yes, No, or N/A	Explanation
<p>of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>u. Nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p>		
<p>10. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to cross-reference contract numbers and related interagency agreements? V (pp. 29, 32)</p>		
<p>11. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following lease information: V (pp. 29-30, 32)</p> <p>a. Amount?</p> <p>b. Agency option to purchase at end of lease?</p>		

De-Obligation	Yes, No, or N/A	Explanation
<p>c. Purchase price, if agency has option to purchase at end of lease?</p> <p>d. Life expectancy of leased property when new?</p> <p>e. Remaining life of leased property when leased?</p> <p>f. Current retail or fair value of leased property?</p> <p>g. Agency option to property ownership transfer at end of lease?</p> <p>h. Access to the lease agreement, including terms and conditions (e.g., discount terms and lease period)?</p>		
<p>12. Does the agency's acquisition system enable electronic de-obligation of funds? V (pp. 30, 32)</p>		
<p>13. To support the de-obligation process, does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information associated with contract changes: V (pp. 30, 32)</p>		



<b>De-Obligation</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
<ul style="list-style-type: none"> <li>a. Change in product or service descriptions?</li> <li>b. Change in unit of measure?</li> <li>c. Change in quantity?</li> <li>d. Change in unit price?</li> <li>e. Change in total amount?</li> <li>f. Change in extended price?</li> <li>g. Change to payment terms and conditions?</li> <li>h. Change to delivery/performance schedule?</li> <li>i. Revised estimated completion date?</li> </ul>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>1. Does the agency's single integrated financial management system provide the capability, related to the contractor, for both acquisition users and finance users to access: <b>M</b> (p. 35)</p> <p style="margin-left: 20px;">a. The contractor's nine-digit numeric taxpayer identification number (TIN)?</p> <p style="margin-left: 20px;">b. The contractor's Data Universal Numbering System (DUNS) identification?</p>		
<p>2. Does the agency's single integrated financial management system provide the capability, related to the contractor, to provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from EFT? <b>M</b> (p. 35)</p>		
<p>3. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information related to the contractor for an EFT payment: <b>M</b> (p. 35)</p> <p style="margin-left: 20px;">a. Contract number (including modification</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>number, if any)?</p> <p>b. All associated delivery order numbers (including modification number, if any)?</p> <p>c. All associated task order numbers (including modification number, if any)?</p> <p>d. Purchase order (PO) number (including modification number, if any)?</p> <p>e. BPA number (including modification number, if any)?</p> <p>f. All associated BPA call numbers (including modification number, if any)?</p> <p>g. Name?</p> <p>h. Remittance address?</p> <p>i. Signature of the contractor official authorized to provide EFT information?</p> <p>j. Title of the contractor official authorized to provide EFT information?</p> <p>k. Telephone number of the contractor official</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>authorized to provide EFT information?</p> <p>l. Name of the contractor's financial agent?</p> <p>m. Address of the contractor's financial agent?</p> <p>n. Nine-digit routing and transit number (RTN) of the contractor's financial agent?</p> <p>o. Contractor's account number?</p> <p>p. Type of account (e.g., checking, savings, or lockbox) for contractor's account?</p> <p>q. The Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent?</p> <p>r. Name of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>s. Address of the financial institution receiving the wire transfer payment, if the contractor's financial</p>		

Payment	Yes, No, or N/A	Explanation
<p>agent is not connected directly to the Fedwire Transfer System online?</p> <p>t. Telegraphic abbreviation of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p> <p>u. Nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online?</p>		
<p>4. Does the agency's single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the following contract information that is captured at obligation: <b>M</b> (pp. 35-36)</p> <p>a. Contract number (including modification number, if any)?</p>		

<sup>11</sup> Examples are discount terms, applicable payment clauses, withhold indicator, or withhold percentage, etc (p. 36).

<sup>12</sup> Such as, advance pay, progress pay, or partial pay (p. 36).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<ul style="list-style-type: none"> <li>b. All associated delivery order numbers (including modification number, if any)?</li> <li>c. All associated task order numbers (including modification number, if any)?</li> <li>d. PO number (including modification number, if any)?</li> <li>e. BPA number (including modification number, if any)?</li> <li>f. All associated BPA call numbers (including modification number, if any)?</li> <li>g. Award date?</li> <li>h. Obligating document number, if different from contract number?</li> <li>i. Contractor name?</li> <li>j. Contractor's address?</li> <li>k. Any previous company name(s) used for the particular contract?</li> <li>l. Contract administration office?</li> </ul>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>m. Payment office?</p> <p>n. Product or service description?</p> <p>o. Unit of measure?</p> <p>p. Unit price?</p> <p>q. Extended price?</p> <p>r. Quantity?</p> <p>s. Payment terms and conditions<sup>11</sup>?</p> <p>t. Payment type<sup>12</sup>?</p> <p>u. Accounting information?</p> <p>v. Names of government-designated receiving officials?</p> <p>w. Names of government-designated certifying officials?</p> <p>x. Names of government-designated acceptance officials?</p> <p>y. Variance amount or percentage allowed?</p> <p>z. Total amount?</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>5. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access a protest decision that resulted in the award of costs? <b>M</b> (p. 36)</p>		
<p>6. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the specified duration of land rights acquired? <b>M</b> (p. 36)</p>		
<p>7. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access any restrictions on the use or convertibility of general property, plant and equipment (PP&amp;E) acquired<sup>13</sup>? <b>M</b> (p. 36)</p>		

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<sup>13</sup> For example, when the general property, plant and equipment acquired refers to land donated to agency for its use with the provision that if the agency ceases operations at that location, the land would revert back to the donor (p. 36).



<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>8. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the following required information associated with the payment for PP&amp;E acquired under lease: <b>M</b> (p. 36)</p> <p>a. Lease agreement?</p> <p>b. Lease terms?</p> <p>c. Amount of the lease?</p> <p>d. Discount rate?</p>		
<p>9. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the costs associated with the cleanup of PP&amp;E? <b>M</b> (p. 36)</p>		
<p>10. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the asset identifier(s) associated with the cleanup of PP&amp;E? <b>M</b> (p. 36)</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>11. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the following items associated with the payment? <b>M</b> (p. 36)</p> <p>a. Asset identifier and/or project/program code?</p> <p>b. Asset category<sup>14</sup>?</p>		
<p>12. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the following information associated with acquisitions related to software development: <b>M</b> (p. 37)</p> <p>a. Total acquisition costs by line item description of phase (e.g., completion of conceptual formulation, design, and testing)?</p> <p>b. Transaction purpose (e.g., acquisition, data conversion, or repair)?</p> <p>c. Asset identifier or associated</p>		

<sup>14</sup> For example, the national defense assets, multi-use heritage assets, and investments in non-Federal property (p. 36).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>project/program?</p> <p>d. Elements of products and services acquired (e.g., training, licenses, and manuals)?</p>		
<p>13. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access assignment of claim information to ensure payment is made in accordance with the assignment?<sup>15</sup> <b>M</b> (p. 37)</p>		
<p>14. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the contract terms regarding delivery or constructive delivery? <b>M</b> (p. 37)</p>		
<p>15. Does the agency’s single integrated financial management system provide the capability, related to the contract, for both acquisition users and finance users to access the advance/prepayment terms associated with a contract</p>		

<sup>15</sup> As in the case of a bankruptcy or court ordered restructuring (p. 37).

Payment	Yes, No, or N/A	Explanation
financing agreement? <b>M</b> (p. 37)		
16. Does the agency’s single integrated financial management system provide the capability, related to the payment request, for both acquisition users and finance users to access the bill, invoice, or written request for payment? <b>M</b> (p. 37)		
<p>17. Does the agency’s single integrated financial management system provide the capability, related to the payment request, for both acquisition users and finance users, to access the following proper invoice<sup>16</sup> information: <b>M</b> (pp. 37-38)</p> <ul style="list-style-type: none"> <li>a. Name of contractor?</li> <li>b. Address of contractor?</li> <li>c. Contract number (including modification number, if any)?</li> <li>d. All associated delivery order numbers (including modification number, if any)?</li> <li>e. All associated task order</li> </ul>		

<sup>16</sup> A bill or written request for payment that meets the minimum standards specified in the applicable prompt payment clause and other terms and conditions contained in the contract for invoice submission. A “proper invoice” must meet the requirements of 5 C.F.R. sec. 1315.9(b) (2002), and can include receiving reports and delivery tickets when contractually designated as invoices (p. 83).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>numbers (including modification number, if any)?</p> <p>f. Purchase order (PO) number (including modification number, if any)?</p> <p>g. BPA number (including modification number, if any)?</p> <p>h. All associated BPA call numbers (including modification number, if any)?</p> <p>i. Description of products or services for each item?</p> <p>j. Quantity for each item?</p> <p>k. Unit of measure for each item?</p> <p>l. Unit price for each item?</p> <p>m. Extended price for each item?</p> <p>n. Total invoice amount?</p> <p>o. Shipping terms?</p> <p>p. Payment terms?</p> <p>q. Name of contractor official to whom payment is to be sent?</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>r. Address of contractor official to whom payment is to be sent?</p> <p>s. Name of person to notify if invoice is defective?</p> <p>t. Title of person to notify if invoice is defective?</p> <p>u. Phone number of person to notify if invoice is defective?</p> <p>v. Mailing address of person to notify if invoice is defective?</p> <p>w. Invoice date?</p> <p>x. Invoice receipt date?</p> <p>y. Proper invoice date?</p> <p>z. Proper invoice receipt date?</p> <p>aa. Transportation costs?</p> <p>bb. Prompt payment terms?</p> <p>cc. Vendor invoice number?</p> <p>dd. Proper invoice acceptance date?</p>		
<p>18. Does the agency's single integrated financial management system provide the capability, related to the</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>payment request, to provide an indicator, for both acquisition users and finance users, to mark whether an invoice has been paid?<sup>17</sup> <b>M</b> (p. 38)</p>		
<p>19. Does the agency’s single integrated financial management system provide the capability, related to the payment request, for both acquisition users and finance users, to access the estimated cost of work completed by a contractor for facilities or equipment constructed or manufactured by contractors in accordance with contract specifications? <b>M</b> (p. 38)</p>		
<p>20. Does the agency’s single integrated financial management system provide the capability, related to receipt, for both acquisition users and finance users, to access the following information from the receiving report: <b>M</b> (pp. 38-39).</p> <p>a. Contract number (including modification number, if any)?</p> <p>b. All associated delivery order numbers (including</p>		

<sup>17</sup> Including Treasury schedule and trace number (p. 38).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>modification number, if any)?</p> <p>c. All associated task order numbers (including modification number, if any)?</p> <p>d. PO number (including modification number, if any)?</p> <p>e. BPA number (including modification number, if any)?</p> <p>f. All associated BPA call numbers (including modification number, if any)?</p> <p>g. Description of products delivered or services performed?</p> <p>h. Quantity of items delivered?</p> <p>i. Unit of measure?</p> <p>j. Date products delivered, or dates from/to services performed?</p> <p>k. Date products received?</p> <p>l. Signature of receiving official?</p> <p>m. Printed name of receiving official?</p>		



<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>n. Phone number of receiving official?</p> <p>o. Mailing address of receiving official?</p>		
<p>21. Does the agency's single integrated financial management system provide the capability, related to acceptance, for both acquisition users and finance users, to access the following information: <b>M</b> (p. 39)</p> <p>a. Contract number (including modification number, if any)?</p> <p>b. All associated delivery order numbers (including modification number, if any)?</p> <p>c. All associated task order numbers (including modification number, if any)?</p> <p>d. PO number (including modification number, if any)?</p> <p>e. BPA number (including modification number, if any)?</p> <p>f. All associated BPA call</p>		

<sup>18</sup> In accordance with 5 C.F.R. Part 1315 (2002) (p. 39).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>numbers (including modification number, if any)?</p> <p>g. Product or service description?</p> <p>h. Unit of measure?</p> <p>i. Delivery/performance schedule?</p> <p>j. Quantities accepted?</p> <p>k. Quantity rejected?</p> <p>l. Date rejected (returned)?</p> <p>m. Date products delivered, or dates from/to services performed?</p> <p>n. Receipt date?</p> <p>o. Acceptance of products and services date?</p> <p>p. Progress payment approval date?</p> <p>q. Signature (or electronic alternative) of acceptance official?</p> <p>r. Name of acceptance official?</p> <p>s. Title of acceptance official?</p> <p>t. Phone number of</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>acceptance official?</p> <p>u. Mailing address of acceptance official?</p> <p>v. Interest calculation date<sup>18</sup>?</p>		
<p>22. Does the agency’s single integrated financial management system provide the capability, related to acceptance, for both acquisition users and finance users, to access the following information associated with final acceptance at closeout relative to final payment: <b>M</b> (p. 39)</p> <p>a. Date of acceptance?</p> <p>b. Evidence of performance (e.g. receiving report approved by designated official)?</p> <p>c. Receipt of products and services?</p>		
<p>23. Does the agency’s single integrated financial management system provide the capability, related to acceptance, to provide to both acquisition users and finance users, notification of the following: <b>M</b> (pp. 39-40)</p> <p>a. Receipt and acceptance of product/services has</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>occurred?</p> <p>b. Title has passed?</p> <p>c. Terms of the contract have been met?</p> <p>d. Progress under the contract has been made for a contract financing payment?</p>		
<p>24. Does the agency's single integrated financial management system provide the capability, related to acceptance, for both acquisition users and finance users, to access: <b>M</b> (p. 40)</p> <p>a. The acquisition cost of each item?</p> <p>b. The proper accounting classification of each item?</p>		
<p>25. Does the agency's single integrated financial management system provide the capability, related to acceptance, to provide to both acquisition users and finance users, an evidence-of-performance indicator if payment was made prior to performance in accordance with the fast or advance payment clause? <b>M</b> (p. 40)</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>26. Does the agency's single integrated financial management system provide the capability, related to acceptance, for both acquisition users and finance users, to access information on the history of contractor deficiencies to determine if fast pay abuse exists? <b>M</b> (p. 40)</p>		
<p>27. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users, to access the following: <b>M</b> (p. 40)</p> <ul style="list-style-type: none"> <li>a. Contract number (including modification number, if any)?</li> <li>b. All associated delivery order numbers (including modification number, if any)?</li> <li>c. All associated task order numbers (including modification number, if any)?</li> <li>d. PO number (including modification number, if any)?</li> <li>e. BPA number (including modification number, if</li> </ul>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>any)?</p> <p>f. All associated BPA call numbers (including modification number, if any)?</p> <p>g. Contractor invoice number?</p> <p>h. Total invoice amount?</p> <p>i. Name of contractor official to whom payment is to be sent?</p> <p>j. Address of contractor official to whom payment is to be sent?</p>		
<p>28. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users, to access: <b>M</b> (p. 40)</p> <p>a. The name of the financial approving officer for a voucher?</p> <p>b. The signature of the financial approving officer for a voucher?</p> <p>c. The phone number of the financial approving officer for a voucher?</p> <p>d. The name of the</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>certifying officer for a voucher?</p> <p>e. The signature of the certifying officer for a voucher?</p> <p>f. The phone number of the certifying officer for a voucher?</p>		
<p>29. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users, to access the appropriation or fund symbol for each voucher? <b>M</b> (p. 40)</p>		
<p>30. Does the agency's single integrated financial management system provide the capability, related to the payment, to provide, for both acquisition users and finance users, a partial payment indicator? <b>M</b> (p. 40)</p>		
<p>31. Does the agency's single integrated financial management system provide the capability, related to the payment, to provide, for both acquisition users and finance users, the ability to recognize, for an invoice, that supplies or services have been received and accepted? <b>M</b> (p. 40)</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>32. Does the agency’s single integrated financial management system provide the ability to make payment without an invoice, based on the contract schedule of payment? <b>M</b> (p. 40)</p>		
<p>33. Does the agency’s single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users, to access the following information associated with the payment of an asset: <b>M</b> (pp. 40-41)</p> <ul style="list-style-type: none"> <li>a. Asset identifier code(s)?</li> <li>b. Total asset or improvement costs?<sup>19</sup></li> <li>c. Category of PP&amp;E (e.g., heritage assets, multi-use assets, general PP&amp;E, stewardship)?</li> <li>d. Quantity?</li> </ul>		
<p>34. Does the agency’s single integrated financial management system provide the capability to flag payments for accelerated/special processing? <b>M</b> (p. 41)</p>		

<sup>19</sup> Broken out by land or structures/buildings, if possible and significant (p. 40).



<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>35. Does the agency’s single integrated financial management system identify project(s) associated with a payment? <b>M</b> (p. 41)</p>		
<p>36. Does the agency’s single integrated financial management system provide the capability, related to the payment, to match the following in accordance with the contract: <b>M</b> (p. 41)</p> <ul style="list-style-type: none"> <li>a. Receipts to funding source(s)?</li> <li>b. Acceptance to funding source(s)?</li> <li>c. Payment to funding source(s)?</li> </ul>		
<p>37. Does the agency’s single integrated financial management system provide: <b>M</b> (p. 41)</p> <ul style="list-style-type: none"> <li>a. The total amount paid for each contract?</li> <li>b. The total amount paid for each delivery order?</li> <li>c. The total amount paid for each task order?</li> <li>d. The total amount paid for each BPA call?</li> <li>e. The amount of funds</li> </ul>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>remaining for each contract?</p> <p>f. The amount of funds remaining for each delivery order?</p> <p>g. The amount of funds remaining for each task order?</p> <p>h. The amount of funds remaining for each BPA call?</p>		
<p>38. Does the agency’s single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users to verify the contracting officer’s approval, including amount and accounting information for a performance-based payment? <b>M</b> (p. 41)</p>		
<p>39. Does the agency’s single integrated financial management system provide the capability to permit progress payments in the amount approved by the contracting officer? <b>M</b> (p. 41)</p>		
<p>40. Does the agency’s single integrated financial management system provide the capability to permit</p>		

<b>Payment</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
payment without evidence of performance? <sup>20</sup> <b>M</b> (p. 41)		
41. Does the agency’s single integrated financial management system provide the capability, related to the payment, to provide, for both acquisition users and finance users, an indicator (e.g., Y/N) as to whether the payment is for a commercial purchase card issuer? <b>M</b> (p. 41)		
42. Does the agency’s single integrated financial management system provide the capability to permit payment to commercial purchase card issuers prior to evidence of receipt or performance? <b>M</b> (p. 41)		
43. Does the agency’s single integrated financial management system provide the capability, related to the payment, to provide, for both acquisition users and finance users, an indicator (e.g., Y/N) as to whether the associated contract has a fast payment clause? <b>M</b> (p. 41)		
44. If the associated contract does have a fast payment clause, does the agency’s single integrated financial		

<sup>20</sup> Payments that are, for example, for contract financing, including advance payments and commercial contract financing (p. 41).

Payment	Yes, No, or N/A	Explanation
management system use the contractor's invoice to trigger payment? <b>M</b> (p. 41)		
<p>45. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users to access the following information for intragovernmental payment and collection (IPAC)<sup>21</sup> transactions: <b>M</b> (pp. 41-42)</p> <ul style="list-style-type: none"> <li>a. Agency location code (ALC) contact?</li> <li>b. Contact telephone number?</li> <li>c. Contact email address?</li> <li>d. Originating ALC?</li> <li>e. Customer ALC?</li> <li>f. Amount?</li> <li>g. Obligating document number?</li> <li>h. Purchase order number?</li> <li>i. Invoice number?</li> <li>j. Pay flag?</li> </ul>		

<sup>21</sup> An IPAC transaction occurs when one government agency or component acquires products or services from another government agency or component (p. 91).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<ul style="list-style-type: none"> <li>k. Quantity?</li> <li>l. Unit price?</li> <li>m. Unit of issue?</li> <li>n. Sender Treasury account symbol (e.g., appropriation)?</li> <li>o. Receiver department code?</li> </ul>		
<p>46. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users to access the following IPAC adjustment transaction information: <b>M</b> (p. 42)</p> <ul style="list-style-type: none"> <li>a. ALC contact?</li> <li>b. Contact telephone number?</li> <li>c. Contact e-mail address?</li> <li>d. Originating ALC?</li> <li>e. Customer ALC?</li> <li>f. Amount?</li> <li>g. Original IPAC document reference number?</li> <li>h. Original date</li> </ul>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>accomplished?</p> <p>i. Original accounting date?</p>		
<p>47. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users to access the following information for IPAC zero-dollar transactions: <b>M</b> (p. 42)</p> <p>a. ALC contact?</p> <p>b. Contact telephone number?</p> <p>c. Contact e-mail address?</p> <p>d. Originating ALC?</p> <p>e. Customer ALC?</p>		
<p>48. Does the agency's single integrated financial management system provide the capability, related to the payment, for both acquisition users and finance users to access the following information for purchase card payments: <b>M</b> (pp. 42-43)</p> <p>a. Card number?</p> <p>b. Accounting data associated with card number?</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<ul style="list-style-type: none"> <li>c. Fiscal year?</li> <li>d. Appropriation/Treasury fund symbol?</li> <li>e. Organization code?</li> <li>f. Cost center?</li> <li>g. Object class?</li> <li>h. Project code?</li> <li>i. Program Code?</li> <li>j. Individual name or office name of cardholder?</li> </ul>		
<p>49. Does the agency's single integrated financial management system provide process controls that support the following pre-audit verifications: <b>M</b> (pp. 43-44)</p> <ul style="list-style-type: none"> <li>a. Contract number is valid?</li> <li>b. Payee name is correct?</li> <li>c. Required administrative authorizations for the procurement were obtained (names, titles, and phone numbers)?</li> <li>d. Required administrative approvals for payment were obtained (names, titles, and phone numbers)?</li> </ul>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>e. Taxpayer identification number (TIN) or payee identification number provided?</p> <p>f. Payment is not a duplicate payment?</p> <p>g. Delivered items or services are in accordance with the contract (quantities, prices, and amounts)?</p> <p>h. Payment amount is in accordance with the contract, including any adjustments?</p> <p>i. Payment tracking control number, (the number that links the invoice to the government payment)?</p> <p>j. Description of items and services, quantity, and price on the invoice match the same elements in the contract to ensure that the correct contract/order number has been cited by the vendor, the correct obligation charged, and only contracted items/services and quantities are paid for?</p> <p>k. Cost-effective discounts have been taken?</p>		



<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>l. All applicable deductions were made and credited to the proper account in the correct amount?</p> <p>m. Receipt, acceptance and payment are matched to funding source(s) in accordance with the contract?</p> <p>n. Financing payments have been properly liquidated against delivery payments?</p>		
<p>50. Does the agency's single integrated financial management system provide process controls that verify that the appropriate government officials have signed the appropriate form authorizing payment? <b>M</b> (p. 44)</p>		
<p>51. Does the agency's single integrated financial management system provide process controls that verify funds availability before making payment? <b>M</b> (p. 44)</p>		
<p>52. Does the agency's single integrated financial management system provide process controls that verify that electronic payments are within the maximum amount</p>		

Payment	Yes, No, or N/A	Explanation
specified in the <i>Treasury Financial Manual (TFM)</i> ? <sup>22</sup> <b>M</b> (p. 44)		
53. Does the agency's single integrated financial management system provide the capability to capture vendor information required when registering with the Central Contractor Registration (CCR)? <b>M</b> <sup>23</sup> (p. 44)		
54. Does the agency's single integrated financial management system provide the capability to track activity by CCR identifier? <b>M</b> <sup>23</sup> (p. 44)		
55. Does the agency's single integrated financial management system provide the capability to provide an indicator (e.g., Y/N) as to whether the contractor is registered through the CCR? <b>M</b> <sup>23</sup> (p. 44)		
56. Does the agency's single integrated financial management system provide the capability to provide an		

<sup>22</sup> See the *Treasury Financial Manual*, I TFM 4-2000, *Payment Issue Disbursing Procedures* (p. 67).

<sup>23</sup> JFMIP designated this requirement as "value-added" but pointed out that it would become mandatory upon issuance of governmentwide implementing standard requirements (p. 44). OMB has since issued its *Memorandum for the Heads of Departments and Agencies*, M-03-01, October 4, 2002, *Business Rules For Intragovernmental Transactions* which became effective October 1, 2003.

<b>Payment</b>	<b>Yes, No, or N/A</b>	<b>Explanation</b>
indicator (e.g., Y/N) as to whether the contractor is exempt from registering through the CCR? <b>M</b> <sup>23</sup> (p. 44)		
57. Does the agency's single integrated financial management system provide the ability to produce aged accounts payable information? <b>V</b> (p. 44)		
58. Does the agency's single integrated financial management system provide the ability to cross-reference contract numbers and related interagency agreements? <b>V</b> (p. 44)		
59. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following optional data elements of the contract: <b>V</b> (p. 44)  a. Line item number?  b. Estimated completion date?		
60. Does the agency's single integrated financial management system provide the capability to access the contract payment method		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>(e.g., payment to be made by purchase card or other noninvoice means, or payment to be made by invoice) which triggers a rejection of any invoice, if the payment method specified by the invoice differs from that allowed for in the contract? <b>V</b> (p. 44)</p>		
<p>61. Does the agency’s single integrated financial management system provide the capability for both acquisition users and finance users to access the name(s) of individual(s) who must approve the invoice before payment can be made? <b>V</b> (p. 45)</p>		
<p>62. Does the agency’s single integrated financial management system provide the capability to allow contracting staff to determine whether a contractor is a first-time contractor or abuser of fast pay (so that contracting can determine whether or not to include a fast-pay clause)? <b>V</b> (p. 45)</p>		
<p>63. Does the agency’s single integrated financial management system provide the capability to enable: <b>V</b> (p. 45)</p>		

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>a. Electronic receiving report processing?</p> <p>b. Electronic submission of invoices?</p> <p>c. Electronic approval and signatures?</p> <p>d. Electronic notification alerts for pending actions?</p>		
<p>64. Does the agency’s single integrated financial management system provide the capability to compare the following electronic invoice data elements to the contract data and advise of “match” or “no match:” V (p. 45)</p> <p>a. Contract/order number?</p> <p>b. Description of items or services?</p> <p>c. Quantity?</p> <p>d. Price?</p>		
<p>65. Does the agency’s single integrated financial management system provide the capability to “forward” or make available the invoice data to others outside the finance office<sup>24</sup> for receipt and acceptance sign-offs on-line? V (p. 45)</p>		

<sup>24</sup> Others outside the finance office refer to receiving and accepting personnel and contracting office personnel (p. 45).

<p style="text-align: center;"><b>Payment</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>66. Does the agency's single integrated financial management system provide the capability to: V (p. 45)</p> <p style="margin-left: 20px;">a. Record or recognize if invoiced quantities exceed, match or are less than contract quantities?</p> <p style="margin-left: 20px;">b. Keep track of quantities yet to be invoiced or received?</p>		

Closeout	Yes, No, or N/A	Explanation
<p>1. Does the agency's single integrated financial management system provide the capability to provide, for both acquisition users and finance users, a receiving report containing: <b>M</b> (p. 48)</p> <ul style="list-style-type: none"> <li>a. A final indicator?</li> <li>b. Acceptance acknowledged by a designated agency official?</li> <li>c. Contract number (including modification number, if any)?</li> <li>d. All associated delivery order numbers (including modification number, if any)?</li> <li>e. All associated task order numbers (including modification number, if any)?</li> <li>f. PO number(including modification number, if any)?</li> <li>g. BPA number (including modification number, if any)?</li> <li>h. All associated BPA call numbers (including modification number, if any)?</li> </ul>		

Closeout	Yes, No, or N/A	Explanation
<ul style="list-style-type: none"> <li>i. Date of receipt?</li> <li>j. Date of acceptance?</li> <li>k. Final acceptance indicator?</li> </ul>		
<p>2. Does the agency’s single integrated financial management system provide the capability to access or provide evidence that the contractor’s final invoice has been submitted? <b>M</b> (p. 49)</p>		
<p>3. Does the agency’s single integrated financial management system provide the capability to provide evidence that final invoice payment has taken place with the following: <b>M</b> (p. 49)</p> <ul style="list-style-type: none"> <li>a. Final payment indicator, including any resolution of contract withholds?</li> <li>b. Invoice number?</li> <li>c. Total amount paid?</li> </ul>		



Closeout	Yes, No, or N/A	Explanation
<p>4. Does the agency's single integrated financial management system provide the capability, where excess funds have been identified, to provide: <b>M</b> (p. 49)</p> <p>a. The document number under which the funds were obligated?</p> <p>b. The amount of the de-obligation?</p> <p>c. The date of the de-obligation?</p>		
<p>5. Does the agency's single integrated financial management system provide the capability to provide an accounting document number? <b>V</b> (p. 49)</p>		
<p>6. Does the agency's single integrated financial management system provide the capability to enable: <b>V</b> (p. 49)</p> <p>a. Electronic contracting?</p> <p>b. Electronic obligation of funds?</p> <p>c. Electronic approvals and signatures?</p> <p>d. Electronic notification alerts for pending actions?</p>		

<p><b>Micropurchases Made with Purchase Cards</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>1. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information at the time of purchase card approval: <b>M</b> (pp. 56-57)</p> <ul style="list-style-type: none"> <li>a. Card number?</li> <li>b. Fiscal year?</li> <li>c. Appropriation/Treasury fund symbol?</li> <li>d. Organization code?</li> <li>e. Cost center?</li> <li>f. Object class?</li> <li>g. Project code?</li> <li>h. Program code?</li> <li>i. Individual name or office name of cardholder?</li> </ul>		

<p><b>Micropurchases Made with Purchase Cards</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>2. Does the agency's single integrated financial management system provide the capability for both acquisition users and finance users to access the following information at the time of invoice/payment, recorded by card-issuing institution: <b>M</b> (p. 57)</p> <p>a. Amount?</p> <p>b. Card number?</p> <p>c. Individual name or office of cardholder?</p>		

<p style="text-align: center;"><b>General Systems Requirements</b></p>	<p style="text-align: center;"><b>Yes, No, or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>1. Do all components of the agency's single integrated financial management system provide, at a minimum, the following qualities: <b>M</b> (p. 59)</p> <ul style="list-style-type: none"> <li>a. Complete and accurate funds control?</li> <li>b. Complete, accurate, and prompt recording of obligations?</li> <li>c. Complete, accurate, and prompt payment of payment requests?</li> <li>d. Complete, accurate, and prompt generation of acquisition/financial records and transactions?</li> <li>e. Complete and accurate maintenance of acquisition/financial records and transactions?</li> <li>f. Timely and efficient access to complete and accurate information, without extraneous material, to those internal and external to the agency who require the information?</li> <li>g. Timely and proper sharing of common information between the acquisition</li> </ul>		

<sup>25</sup> As prescribed by law (p. 59).

<p><b>General Systems Requirements</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>and core financial systems, and other mixed systems (e.g., property management systems)?</p> <p>h. Adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency’s key systems, data, and interfaces from disruption and unauthorized access or alteration <sup>25</sup>? <b>M</b> (p. 59)</p>		
<p>2. Does the agency’s single integrated financial management system facilitate the reconciliation of information that is common to the acquisition system and the core financial management system by providing for: <b>M</b> (p. 60)</p> <p>a. Multiple levels of system access, transaction authorization, and approval authority?</p> <p>b. Single source data entry?</p> <p>c. Validation of funds availability prior to scheduling payment?</p> <p>d. Communication of the need for additional funds?</p>		

<p><b>General Systems Requirements</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>e. Simultaneous posting of budgetary and proprietary accounts?</p> <p>f. Prepayment examinations from diverse locations?</p> <p>g. Controls to ensure transaction processing in proper chronological and numeric sequence?</p> <p>h. Standard edits for shared data?</p>		
<p>3. Does the agency's single integrated financial management system provide audit trails to trace transactions from: <b>M</b> (p. 60)</p> <p>a. Source documents?</p> <p>b. Original input?</p> <p>c. Other systems?</p> <p>d. System-generated transactions?</p>		
<p>4. Does the agency's single integrated financial management system provide transaction details to support account balances? <b>M</b> (p. 60)</p>		
<p>5. Does the agency's single integrated financial management system provide</p>		

<p><b>General Systems Requirements</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>the capability to relate data elements to each other through an integrated data query facility that supports ad hoc query access to financial information? <b>M</b> (p. 60)</p>		
<p>6. Does the agency’s single integrated financial management system provide data analysis reporting tools? <b>M</b> (p. 60)</p>		
<p>7. Does the agency consult <i>JFMIP’s Framework for Federal Financial Management Systems</i> and <i>Core Financial System Requirements</i> documents in determining appropriate technical requirements for the agency’s operating environment? <b>M</b> (p. 60)</p>		
<p>8. Does the agency identify and test agency functional requirements? <b>M</b> (p. 60)</p>		
<p>9. Does the agency perform acceptance and independent verification and validation to ensure that the acquisition system meets performance requirements and integrates within the agency’s specific information technology environment? <b>M</b> (pp. 60-61)</p>		

<p style="text-align: center;"><b>General Systems Requirements</b></p>	<p style="text-align: center;"><b>Yes, No, Or N/A</b></p>	<p style="text-align: center;"><b>Explanation</b></p>
<p>10. Does the agency's single integrated financial management system provide flexible security facilities to control user access at varying degrees including: <b>M</b> (p. 61)</p> <p>a. Overall system access?</p> <p>b. Capability to perform specific functions (e.g, inquiry, update)?</p> <p>c. Access to certain functionality?</p>		
<p>11. Does the agency's single integrated financial management system provide the capability to define access to specific functions by: <b>M</b> (p. 61)</p> <p>a. User name?</p> <p>b. Class of user?</p> <p>c. User's position?</p>		
<p>12. Does the agency's single integrated financial management system provide for multiple levels of approvals based on user-defined criteria including: <b>M</b> (p. 61)</p> <p>a. Dollar limits?</p>		



<p><b>General Systems Requirements</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>b. Type of document processed?</p>		
<p>13. Does the agency's single integrated financial management system provide the capability to perform reconciliation routines for internal participant: <b>M</b> (p. 61)</p> <p>a. Accounts?</p> <p>b. Ledgers?</p> <p>c. Funds?</p>		
<p>14. Does the agency's single integrated financial management system provide the capability to identify unsuccessful reconciliations via either error log or error report? <b>M</b> (p. 61)</p>		
<p>15. To ensure the security and confidentiality of records and to protect against anticipated threats or hazards to record security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained, has the agency's single integrated financial management system established the appropriate: <b>M</b> (p. 61)</p>		

<p><b>General Systems Requirements</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>a. Administrative safeguards?</p> <p>b. Technical safeguards?</p> <p>c. Physical safeguards?</p>		
<p>16. Does the agency's single integrated financial management system provide a mechanism to: <b>M</b> (p. 61)</p> <p>a. Monitor changes to software coding?</p> <p>b. Identify any individual who makes changes to the software coding?</p> <p>c. Determine whether the individual who made changes to the software coding is an authorized user?</p>		
<p>17. Does the agency's single integrated financial management system have the ability to report on contract funding and payment by: <b>M</b> (p. 61)</p> <p>a. Contract number?</p> <p>b. All associated delivery order numbers?</p> <p>c. All associated task order numbers?</p>		

<p><b>General Systems Requirements</b></p>	<p><b>Yes, No, or N/A</b></p>	<p><b>Explanation</b></p>
<p>d. Purchase order number?</p> <p>e. Blanket purchase agreement number?</p> <p>f. All associated BPA call numbers?</p>		

<b>Records Retention</b>	<b>Yes, No or N/A</b>	<b>Explanation</b>
<p>1. Is the agency's single integrated financial management system sufficiently flexible to retain information consistent with varying record keeping requirements? <b>M</b> (p. 63)</p> <p>2. Is the agency's single integrated financial management system sufficiently flexible to purge information consistent with varying record keeping requirements? <b>M</b> (p. 63)</p>		

## Related GAO Products

These related products address three main categories: internal control, financial management systems, and financial reporting (accounting standards). We have developed these guidelines and tools to assist agencies in improving or maintaining effective operations and financial management.

### Internal Control

*Internal Control Management and Evaluation Tool.* GAO-01-1008G. Washington, D.C.: August 2001.

*Streamlining the Payment Process While Maintaining Effective Internal Control.* GAO/AIMD-00-21.3.2. Washington, D.C.: May 2000.

*Determining Performance and Accountability Challenges and High Risks,* GAO-01-159SP. Washington, D.C.: November 2000.

*Standards for Internal Control in the Federal Government.* GAO/AIMD-00-21.3.1. Washington, D.C.: November 1999.

### Financial Management Systems

*Property Management Systems Requirements Checklist.* GAO-02-171G. Washington, D.C.: December 2001.

*Human Resources and Payroll Systems Requirements Checklist.* GAO/AIMD-00-21.2.3. Washington, D.C.: March 2000.

*Grant Financial System Requirements Checklist.* GAO-01-911G. Washington, D.C.: September 2001.

*Core Financial System Requirements Checklist.* GAO/AIMD-00-21.2.6. Washington, D.C.: February 2000.

*Guaranteed Loan System Requirements Checklist.* GAO-01-371G. Washington, D.C.: March 2001.

*System Requirements for Managerial Cost Accounting Checklist.* GAO/AIMD-99-21.2.9. Washington, D.C.: January 1999.

*Seized Property and Forfeited Assets Requirements Checklist.* GAO-01-99G. Washington, D.C.: October 2000.

*Inventory System Checklist.* GAO/AIMD-98-21.2.4. Washington, D.C.: May 1998.

*Travel System Requirements Checklist.* GAO/AIMD-00-21.2.8. Washington, D.C.: May 2000.

*Direct Loan System Requirements Checklist.* GAO/AIMD-00-21.2.6. Washington, D.C.: April 2000.

**Financial Reporting (Accounting Standards)**

*Title 2 Standards Not Superseded by FASAB Issuances.* GAO-02-248G. Washington, D.C.: November 2001.

*Benefit System Requirements: Checklist for Reviewing Systems under the Federal Financial Management Improvement Act.* Washington, D.C.: October 2003.

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