

**Key Supporting Documentation – Transaction Documentation Detail  
Required for Sufficient Audit Trail**

**Office of the Under Secretary of Defense (Comptroller)  
Financial Improvement and Audit Readiness  
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## 1. BACKGROUND

The purpose of this document (and following Appendix) is to determine the level of documentation detail required to provide a sufficient audit trail for accounting transactions. Individual transactions, as defined in this document, refer to the financial events that trigger an upward or downward adjustment to an agency's individual general ledger (G/L) accounts, such as Treasury warrants, non-expenditure transfers, collections, and disbursements. These upward or downward adjustments to an agency's G/L accounts also have related impacts on an agency's payment management and receivables management processes and corresponding financial statement balances.

The Department of Defense (DoD) Components have challenges identifying, accumulating, supporting, and reconciling individual transactions. For example, this is particularly evident through the Fund Balance with Treasury (FBWT) reconciliation process. Much of the data used in the FBWT reconciliation process is prepared in summary form. For example, the Defense Finance and Accounting Service (DFAS) processes Component disbursements and summarizes multiple disbursement transactions through a payment voucher. Some Components reconcile their FBWT to this voucher level detail rather than the underlying individual receipt or disbursement transaction.

The cause for many of the Components' challenges associated with identifying, accumulating, supporting, and reconciling individual transactions stem from financial system limitations. For example, many of the DoD's financial systems currently in use were developed prior to the enactment of the current Federal financial laws, regulations and accounting standards. Therefore, the systems do not contain all of the functional requirements necessary to track individual transactions. Additionally, due to the volume of DoD financial activity, which includes literally millions of transactions each month, the systems were originally designed to capture summary level data.

These system limitations inhibit the Components' ability to comply with Federal financial laws and increases the time required to perform monthly FBWT reconciliations. The lack of individual transaction detail makes it difficult to research and resolve differences between Component FBWT records and Treasury's records in a timely manner. Ultimately, those differences grow and compound over time, which affects the reliability of Component FBWT financial statement balances.

## 2. TRANSACTION LEVEL ACCOUNTING DATA FEDERAL FINANCIAL REQUIREMENTS

Current Federal financial laws, regulations and accounting standards require accounting systems and business processes to identify and accumulate transaction level accounting data within the accounting records. For example, the Federal Financial Management Improvement Act of 1996 (FFMIA) requires CFO Act agency's to adhere with:

- A. Federal financial management system requirements as defined by the Financial Systems Integration Office (FSIO),
- B. Federal accounting standards, and
- C. The United States Standard General Ledger at the transaction level.

The DoD Financial Management Regulation (FMR), issued under the authority of DoD Instruction 7000.14 "DoD Financial Management Policy and Procedures" states, "DoD Components must comply with the provisions of the FFMIA." Specifically, this guidance can be found in DoD FMR Volume 1, Chapter 3, *FFMIA Compliance, Evaluation, and Reporting*.

Items A and C from above are relevant to this issue, as discussed below.

### 2.1 Federal Financial Management System Requirements as Defined by the Financial Systems Integration Office (FSIO)

To facilitate its role in defining Federal financial management system requirements, the FSIO has produced a series of guidance documents. One of which is the Core Financial System Requirements Exposure Draft (dated July 2009). Per the guidance, Core financial systems provide specific functional capabilities necessary for managing a general ledger, controlling spending, making payments, managing receivables, measuring costs, reconciling the agency's FBWT, and reporting in the Federal government.<sup>1</sup> The following figure is a depiction of the major functions within a core financial system:

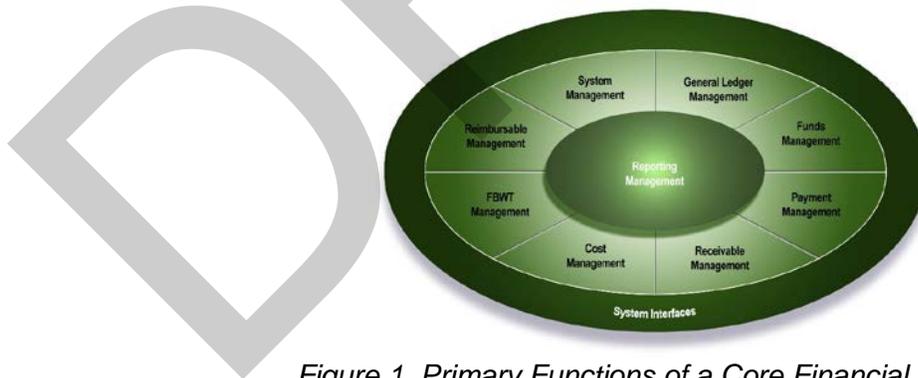


Figure 1. Primary Functions of a Core Financial System

The System Management, General Ledger Management, Payment Management, Receivable Management, and FBWT Management functions, which are addressed individually in the FSIO guidance, all support the goal of delivering an adequate level of

<sup>1</sup>FSIO Exposure Draft, *Core Financial System Requirements*, Table of Contents

detail in support of transactions. The relevant portions of each capability are further described below.

### **2.1.1 System Management**

The System Management function ensures that capabilities exist to capture, classify, process, and report the financial activity of Federal agencies. In addition, it also prescribes requirements for data sharing among components of an integrated system, completeness and consistency of transaction processing, and sufficient audit trails. Following are the relevant system capabilities within this function:

- A.** Maintain an accounting classification structure which includes the following elements:
  - Treasury Account Symbol (TAS),
  - Agency,
  - USSGL account/account extension,
  - USSGL account attributes,
  - Accounting period,
  - Object class/object class extension (consistent with OMB Circular A-11 requirements),
  - ALC/DSSN, and
  - Cost center.
- B.** Assign a unique system-generated document number for each document and modification, including source system identifier.
- C.** Capture a unique system-generated number to identify each general ledger (G/L) transaction, and tie one or more G/L transactions with a document number.
- D.** Possess automated functionality to identify, prevent, and correct duplicate document numbers.
- E.** Capture transaction dates and system dates on all transactions.
- F.** Validate accounting classification elements used for transactions for completeness and accuracy.
- G.** Capture document modification at the accounting line level that affect the G/L.
- H.** Maintain the ability to reference multiple documents, document lines, and accounting lines in a processing chain.

### **2.1.2 General Ledger Management**

General Ledger Management is the main function of the core financial system. All transactions to record financial events must post to the G/L. Although transactions originating in other systems may post to the G/L at a summary level, they must post at a level that maintains data elements to support accounting classification and financial reporting. Also, the general ledger must summarize and maintain account balances at the USSGL and attribute level. Furthermore, it must maintain balances by the accounting classification elements established by the System Management function, such as the use of sub-accounts to support internal or performance management reporting. The relevant system capabilities within this function are listed below:

- A. Maintain a chart of accounts consistent with USSGL chart of accounts, including budgetary, proprietary, and memorandum accounts; basic numbering structure, and account titles. Also, maintain the ability to establish agency-specific USSGL subaccounts.
- B. Possess functionality that records like accounting events using standard transactions that reflect the accepted and/or approved posting models established by the Treasury USSGL.
- C. Must update applicable G/L balances simultaneously upon the input of a transaction.
- D. Provide the capability to open and close accounting periods and prevent the posting of new transactions to any closed period.
- E. Must maintain a minimum of 15 accounting periods per fiscal year, with the option to designate one period for recording opening balances, twelve periods for recording monthly activity, and two periods for year-end pre-closing and closing entries.

### **2.1.3 Payment Management**

The Payment Management function focuses on the Procure to Pay (P2P) process, or accounts payable. Depending on the type of payment, other systems may support the core system by providing payment data for control and management or recording obligations and establishing payables, such as payroll and travel systems, respectively. The Payment Management function includes the following processes: Payee Information Maintenance, Accounts Payable, Invoicing, Disbursing, and Payment Follow-Up. The relevant system capabilities of this function are:

- A. Records payment transactions from other systems (e.g. payroll, etc.).
- B. Maintain a history of the following information for each payment:
  - Accounting classification elements,
  - System generated payment document number,
  - Payee information,
  - Treasury confirmation number,
  - Payment method(s),
  - Payment amounts, and
  - Date paid.

### **2.1.4 Receivables Management**

Receivables Management includes recording, billing, monitoring, and collecting amounts due to the government whether previously established as a receivable or not. The relevant system capabilities of this function are:

- A. Capture information on collections including:
  - Customer information,
  - Deposit number,
  - Deposit date,
  - Deposit confirmation date, and
  - Source (check, EFT, IPAC, etc.).

- B.** Ability to generate a deposit ticket (SF-215) from the check and cash collections recorded in the system.

### **2.1.5 FBWT Management**

FBWT Management is the process of producing detailed information in the core financial system to facilitate compliance with Treasury requirements. The FBWT Management function consists of the following processes: 1) Treasury Information Maintenance; 2) Payment Confirmation; and 3) Reconciliation and Reporting. The Treasury Information Maintenance process ensures that the classification structures and data elements are in place to classify and identify transactions that impact an agency's FBWT. Payment Confirmation is the process of updating an agency's general ledger with necessary Treasury information subsequent to payment, which is critical in reconciling FBWT or resolving vendor questions. The Reconciliation and Reporting process facilitates the comparison of transactions/balances recorded in the general ledger to Treasury's records. The relevant system capabilities of this function are:

- A.** Ability to maintain multiple ALCs/DSSNs and capture that data on all FBWT transactions.
- B.** Ability to capture unique Treasury document reference numbers on all FBWT transactions.
- C.** Provide automated functionality that imports a disbursement support listing from a Treasury government wide system (e.g. GOALS II) to facilitate reconciliation with Treasury of agency-disbursed and/or recorded disbursements and cancellations.
- D.** Provide automated capability to compare individual amounts from a Treasury disbursement support listing with amounts disbursed by an agency, recorded in the agency's G/L, and reported to Treasury by payment schedule number (or other Treasury document reference number) and accounting period.
- E.** Ability to generate a discrepancy report showing the differences between disbursements processed and/or recorded in the agency's G/L and disbursements listed on a Treasury support listing by accounting period.
- F.** Provide automated functionality to import an Intragovernmental transaction support listing from a Treasury system (e.g. IPAC) to facilitate reconciliation with agency-recorded Intragovernmental transactions processed through a Treasury system.
- G.** Provide automated capability to compare individual amounts from an Intragovernmental transaction support listing with amounts recorded in the agency's G/L.
- H.** Ability to generate a discrepancy report showing the differences between Intragovernmental payments and collections recorded in the agency's G/L and items on a Treasury Intragovernmental transaction support listing by accounting period.
- I.** Provide automated functionality that imports a detailed list of deposit and debit voucher activity (e.g., DT/DV support listing) from a Treasury collection system to facilitate reconciliation of agency-received and/or recorded deposits and debit vouchers with Treasury.

- J. Provide the capability to compare individual amounts from a detailed list of deposit and debit voucher activity obtained from a Treasury collection system with the amounts received and/or recorded in the agency's general ledger by document number and accounting period.
- K. Provide automated functionality that generates a discrepancy report showing the differences between deposit and debit voucher transactions received and/or recorded in the agency's general ledger and items on a Treasury listing of deposit and debit voucher activity by accounting period.

## 2.2 The United States Standard General Ledger at the Transaction Level

The Treasury Financial Manual (TFM) also prescribes the level of detail required for FBWT transactions. The TFM, USSGL Supplement contains five major sections that together comprise the USSGL: (I) Chart of Accounts, (II) Accounts and Definitions, (III) Account Transactions, (IV) USSGL Account Attributes for FACTS I and II Reporting, and (V) Crosswalks for standard external reports. The TFM, USSGL Supplement, Section III: Account Transactions, implements the USSGL at a transaction level.

The USSGL Standard Financial Management Information Structure (SFIS) Transaction Library is a decomposition of the TFM USSGL accounting transactions for the DoD. The SFIS Transaction Library, which is maintained by the Office of the Deputy Chief Management Officer and is updated in accordance with USSGL updates by the Treasury, further breaks down the generalized TFM USSGL transaction postings containing multiple debits and credits into individual DoD Transaction Codes (DTCs) and are specifically identified in the SFIS Transaction Library. The USSGL must be used in all DoD accounting systems for all appropriations and funds.<sup>2</sup> This means that financial systems are required to process transactions using the USSGL accounts according to the defined uses and posting logic in the USSGL SFIS Transaction Library and TFM, USSGL Supplement, Section III: Account Transactions. As such, all transactions affecting FBWT accounts must be in adherence with this standard.

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<sup>2</sup> DoD FMR, Volume 1, Chapter 7, *United States Standard General Ledger*, paragraph 070401 (June 2009)

### 3. CONCLUSION

Based upon the current Federal laws, regulations, and accounting standards cited above, DoD Components should develop and maintain systems and processes that identify, accumulate and reconcile accounting data at the transaction level. This is critical with the FBWT reconciliation process to ensure that reconciliations can be performed timely, and reconciling amounts are properly identified, supported, and reconciled. This will help ensure the accuracy of the FBWT and related account balances.

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## APPENDIX – REQUIRED DOCUMENTATION DETAIL FOR DISBURSEMENTS, COLLECTIONS, TREASURY REPORTING, AND BUDGETARY CYCLES

### A. Disbursements Cycle – Documentation Requirements

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
1	Disbursements	Obligating document	Contract and relevant amendments/modifications	Vendor Payment	1) Dollar amount 2) Contract award date 3) Contract No. 4) Contracting Officer approval signature and date 5) Description of services and goods/Statement of Work 6) Line of accounting (LOA) 7) Ordering entity/vendor name	1) Dollar amount supports valuation 2) Contract award date supports existence and completeness assertions 3) Contract No. will be used to trace to transactions in the system and match to invoice/receiving report 4) Contracting Officer approval signature and date verifies that the purchase is authorized and supports rights/obligations assertion 5) Description provides information to be used to match to invoice/receiving report and verifies appropriateness of transactions 6) LOA supports accuracy of OBL transaction recorded in the general ledger 7) Ordering entity/vendor name verifies rights/obligations and will be used to match to invoice/receiving report

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
2	Disbursements	Obligating document	-DD Form 448, "Military Interagency Purchase Requests" (MIPR) -DD Form 448-2, "Military Interagency Purchase Request Acceptance"	IPAC	1) Dollar amount 2) Execution/approval date 3) MIPR/MIPR Acceptance No. 4) Designated approver's signature and date 5) Description of services/goods 6) LOA 7) Requester/Provider	1) Dollar amount supports valuation 2) Execution/approval date supports existence and completeness assertion 3) MIPR/MIPR Acceptance No. will be used to reference invoice/receiving report 4) Approval signature and date verifies the purchase is authorized and supports rights/obligations assertion 5) Description provides information to be used to match to invoice/receiving report and verifies appropriateness of transactions 6) LOA supports accuracy of OBL transaction recorded in the general ledger 7) Requestor/Provider verifies rights/obligations and will be used to match invoice/receiving report
3	Disbursements	Obligating document	-SF-52, "Request for Personnel Action" -SF-50, "Notification of Personnel Action"	Payroll	1) Employee Name/SSN 2) Military Service/Gov't agency 3) Date 4) Employee grade/step/band/rank 5) Approval signature on SF-52 and SF-50	1) Employee Name/SSN verifies the employee master file in the payroll system is accurate and will match to the LES 2) Military Service/Gov't agency verifies the payroll disbursement is valid and supports rights/obligations 3) Date verifies that the person was a valid employee at time of the payroll disbursement and supports existence and completeness assertions 4) Employee grade/step/band/rank supports the net pay amount and the valuation assertion 5) Approval signature on the SF-52 verifies that the personnel action was authorized by the appropriate person; Approval signature on the SF-50 verifies that the HR/payroll office reviewed and authorized the personnel action

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
4	Disbursements	Obligating document	Approved timesheets	Payroll	1) Employee Name/SSN 2) Military Service/Gov't agency 3) Time period 4) Employee signature and date 5) Approval signature of employee's supervisor and date 6) No. of hours worked per day and type of hours (regular work, overtime, sick, vacation, etc.)	1) Employee Name/SSN verifies the employee master file into the payroll system is accurate and will match to the LES 2) Military Service/Gov't agency verifies the payroll disbursement is valid and supports rights/obligations 3) Time period supports the existence and completeness assertions 4) Employee's signature and date verifies the accuracy of the time recorded on the timesheet 5) Approval signature of employee's supervisor and date verifies that the payroll disbursement was authorized and supports rights/obligations 6) No. and type of hours worked verifies the accuracy of the time information entered into the pay system, as well as the valuation assertion (overtime pay, holiday pay, etc.)
5	Disbursements	Obligating document	Approved leave/overtime (OT) requests	Payroll	1) Employee Name/SSN 2) Military Service/Gov't agency 3) Date of leave/OT 4) Description of leave/OT 5) Employee signature and date 6) Approval signature of employee's supervisor and date	1) Employee Name/SSN verifies the request is valid and supports rights/obligations 2) Military Service/Gov't agency verifies the request if valid and supports rights/obligations 3) Date of leave/OT supports existence 4) Description of leave/OT verifies that the leave/OT was in accordance with policies and procedures 5) Employee signature and date of leave/OT request verifies the accuracy of the leave/OT recorded by the employee 6) Approval signature of employee's supervisor and date verifies that the leave/OT was authorized

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
6	Disbursements	Obligating document	Approved travel orders	Travel Payment	1) Name of traveler 2) Approval signature and date of traveler's supervisor 3) Travel order no. 4) Dates of travel 5) Travel destination 6) Mode of travel (air, car, etc.) 7) Purpose of travel 8) Line of accounting	1) Name of traveler verifies that the person incurring the travel costs was authorized to do so 2) Approval signature of traveling person's supervisor verifies that the travel costs were authorized 3) Date of travel supports existence and completeness assertions, as well as the valuation assertion when calculating travel costs per day 4) Travel destination verifies that the destination was authorized, as well as valuation assertion for per diem and lodging calculations 5) Length of travel supports existence and completeness assertions, as well as the valuation assertion for cost calculation 6) Mode of transportation verifies that the travel was authorized 7) Purpose of travel verifies that the travel was valid and authorized 8) Line of accounting supports validity/accuracy of data recorded in general ledger

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
7	Disbursements	Receiving document	Vendor Invoice/Receiving Report	Vendor Payment or IPAC	1) Dollar amount 2) Invoice date 3) Contract No./MIPR No./Invoice No. 4) COR (or designated person) approval signature and date 5) Description of services/goods 6) Ordering entity/vendor name or Requester/ Provider	1) Dollar amount supports valuation 2) Invoice date supports existence and completeness assertion 3) Contract No./MIPR No./Invoice No. will be used to match contract/invoice/receiving report 4) COR (or designated person) approval signature and date verifies acceptance of goods/services received and supports rights/obligations assertion 5) Description provides information to be used to match to contract/MIPR/receiving report and verifies appropriateness of transactions 6) Ordering entity/vendor name or Requester/Provider verifies rights/obligations and will be used to match obligating document/receiving report
8	Disbursements	Receiving document	Receiving Report/DD Form 250, "Receiving Report" (Goods)	Vendor Payment	1) Dollar amount 2) Receipt Date 3) Contract No./MIPR No./Invoice No. 4) Signature of COR (or designated person) and date verifying acceptance of goods/services 5) Description of services/goods 6) Ordering entity/vendor name or Requester/ Provider	1) Dollar amount supports valuation 2) Receipt date supports existence and completeness assertion 3) Contract No./Invoice No./MIPR No. will be used to match to contract/MIPR/invoice 4) Approval signature and date verifies acceptance of goods received and supports rights/obligations assertion 5) Description provides information to be used to match to contract/MIPR/invoice and verifies appropriateness of transaction 6) Ordering entity/vendor or Requestor/Provider verifies rights/obligations and will be used to match to contract/MIPR/receiving report

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
9	Disbursements	Disbursement document	Leave and Earnings statement (LES)	Payroll	1) Employee Name/SSN 2) Military Service/Gov't agency 3) Employee grade/step/band/rank 4) Employee gross and net pay 5) Employee pay deductions 6) Pay period beginning/end date 7) Payment date 8) Annual/sick/comp time balances	1) Employee Name/SSN verifies the payment is valid 2) Military Service/Gov't agency verifies the payment is valid 3) Employee grade/step/band/rank supports the valuation assertion 4) Employee gross and net pay supports the valuation assertion 5) Employee pay deductions supports the valuation assertion 6) Pay period beginning and end date verifies that the payment was made in the correct period and supports the existence and completeness assertions 7) Payment date verifies that the payment was made in the correct period and supports the existence and completeness assertions 8) Annual/sick/comp time balances support the leave liability accrual on the financial statements

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
10	Disbursements	Disbursement document	Documents supporting benefit elections and other allowances, deductions, entitlements	Payroll	1) Employee Name/SSN 2) Military Service/Gov't agency 3) Description/dollar amount of employee benefit election, allowance, deduction, entitlement taken 4) Time period for benefit election, allowance, deduction, entitlement 5) Employee signature and date 6) HR/payroll review signature and date	1) Employee Name/SSN verifies the election is valid 2) Military Service/Gov't agency verifies the election is valid and supports rights/obligations 3) Description/dollar amount of employee benefit election, allowance, deduction, entitlement taken verifies that the election was accurately entered in the payroll system 4) Time period for benefit election, allowance, deduction, entitlement verifies that the deduction/allowance was taken in the correct period and supports the existence and completeness assertions, as well as matching to LES to verify valuation of gross pay for the given time period 5) Employee signature and date verifies that the election taken was accurately submitted to the HR/payroll office 6) HR/payroll review signature and date verifies that the HR/payroll office review control was in place

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
11	Disbursements	Disbursement document	Approved travel vouchers and receipts	Travel Payment	1) Name of traveler 2) Approval signature of traveler's supervisor 3) Travel Order No. 4) Dates of travel 5) Travel destination 6) Mode of travel 7) Purpose of travel 8) Total cost of trip and breakout of costs 9) Receipts for all costs that are non-per diem 10) Line of accounting	1) Name of traveler verifies that the person incurring the travel costs was authorized to do so 2) Approval signature of traveling person's supervisor verifies that the travel costs were authorized 3) Travel Order No. matches the travel voucher to the travel order and verifies that travel was authorized prior to incurring travel costs 4) Dates of travel supports authorization for travel period, existence and completeness assertions, as well as the valuation assertion when calculating travel costs per day 5) Travel destination verifies that the destination was authorized, as well as valuation assertion for per diem and lodging calculations 6) Mode of transportation verifies that the travel was authorized 7) Purpose of travel verifies that the travel was valid and authorized 8) Total cost of trip and breakout of costs support the valuation assertion and the validity of the costs incurred 9) Receipts for all non-per diem costs support the valuation assertion and the validity of the costs incurred 10) Line of accounting supports validity/accuracy of data recorded in general ledger

#	Cycle	Type of Document	Document Type	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
12	Disbursements	Disbursement document	EFTs/checks	Vendor Payment	1) Check/EFT No. 2) Payment date 3) Payee/Payer 4) Dollar amount of transaction 5) OBL #/other reference #	1) Check/EFT No. matches the transaction in the accounting system 2) Payment date supports the existence and completeness assertions 3) Payee/Payer verifies that the payment was made to an authorized vendor and matches to the contract/invoice/receiving report 4) Dollar amount of transaction supports the valuation assertion and should match to the invoice 5) OBL #/other reference # matches transaction to the accounting system
13	Disbursements	Disbursement document	GOALS II printout	IPAC	1) IPAC No. 2) Payment date 3) Requestor/Provider 4) Dollar amount of transaction 5) DSSN/ALC #	1) IPAC No. matches the transaction in the accounting system 2) Payment date supports the existence and completeness assertions 3) Requestor/Provider verifies that the payment was made to the appropriate entity and matches to the MIPR/invoice/receiving report 4) Dollar amount of transaction supports the valuation assertion and should match to the invoice 5) DSSN/ALC # verifies that the payment was sent to the appropriate entity/accounting station

## B. Collections Cycle – Documentation Requirements

#	Cycle	Type of Document	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
1	Collections	Obligating document	Contract and relevant amendments/modifications	Vendor/Travel Collections or Overpayments	<ol style="list-style-type: none"> <li>1) Dollar amount</li> <li>2) Contract award date</li> <li>3) Contract No.</li> <li>4) Contracting Officer approval signature and date</li> <li>5) Description of services and goods/Statement of Work</li> <li>6) Line of accounting (LOA)</li> <li>7) Ordering entity/vendor name</li> </ol>	<ol style="list-style-type: none"> <li>1) Dollar amount supports valuation</li> <li>2) Contract award date supports existence and completeness assertions</li> <li>3) Contract No. will be used to trace to transactions in the system and match to invoice/receiving report</li> <li>4) Contracting Officer approval signature and date verifies that the reimbursable agreement (or purchase, if overpayment) is authorized and supports rights/obligations assertion</li> <li>5) Description provides information to be used to match to invoice/receiving report and verifies appropriateness of transactions</li> <li>6) LOA supports accuracy of OBL transaction recorded in the general ledger</li> <li>7) Ordering entity/vendor name verifies rights/obligations and will be used to match to invoice/receiving report</li> </ol>
2	Collections	Obligating document	-DD Form 448, "Military Interagency Purchase Requests" -DD Form 448-2, "Military Interagency Purchase Request Acceptance"	IPAC	<ol style="list-style-type: none"> <li>1) Dollar amount</li> <li>2) Execution/approval date</li> <li>3) MIPR/MIPR Acceptance No.</li> <li>4) Designated approver's signature and date</li> <li>5) Description of services/goods</li> <li>6) LOA</li> <li>7) Requester/Provider</li> </ol>	<ol style="list-style-type: none"> <li>1) Dollar amount supports valuation</li> <li>2) Execution/approval date supports existence and completeness assertion</li> <li>3) MIPR/MIPR Acceptance No. will be used to reference invoice/receiving report</li> <li>4) Approval signature and date verifies the purchase is authorized and supports rights/obligations assertion</li> <li>5) Description provides information to be used to match to invoice/receiving report and verifies appropriateness of transactions</li> <li>6) LOA supports accuracy of OBL transaction recorded in the general ledger</li> <li>7) Requestor/Provider verifies rights/obligations and will be used to</li> </ol>

#	Cycle	Type of Document	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
						match invoice/receiving report
3	Collections	Collection document	Invoice for reimbursable MIPRs (1080's, 1081's)	IPAC	<ul style="list-style-type: none"> <li>1) Dollar amount</li> <li>2) Execution/approval date</li> <li>3) MIPR/MIPR Acceptance No.</li> <li>4) Designated approver's signature and date</li> <li>5) Description of services/goods</li> <li>6) LOA</li> <li>7) Requester/Provider</li> </ul>	<ul style="list-style-type: none"> <li>1) Dollar amount supports valuation</li> <li>2) Invoice date supports existence and completeness assertion</li> <li>3) MIPR No./Invoice No. will be used to match MIPR/invoice/receiving report</li> <li>4) Designated approver's signature and date verifies goods/services have been adequately provided and supports rights/obligations assertion</li> <li>5) Description provides information to be used to match to MIPR/receiving report and verifies appropriateness of transactions</li> <li>6) Requester/Provider verifies rights/obligations and will be used to match obligating document/receiving report</li> </ul>

#	Cycle	Type of Document	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
4	Collections	Billing document	GOALS II printout	IPAC	1) IPAC No. 2) Payment date 3) Requestor/Provider 4) Dollar amount of transaction 5) DSSN/ALC #	1) IPAC No. matches the transaction in the accounting system 2) Payment date supports the existence and completeness assertions 3) Requestor/Provider verifies that the payment was made to the appropriate entity and matches to the MIPR/invoice/receiving report 4) Dollar amount of transaction supports the valuation assertion and should match to the invoice 5) DSSN/ALC # verifies that the payment was sent to the appropriate entity/accounting station
5	Collections	Collection document	DD1131 Cash Collection Voucher	Vendor Collections or Overpayments	1) Collection Voucher # 2) Receiving Office (name and location) 3) Date received 4) Signature of receiver 5) Disbursing Office (name and location) 6) Disbursing Officer signature 7) Dollar amount of transaction 8) DSSN/ALC # 9) LOA	1) Collection Voucher # matches the transaction in the accounting system 2) Receiving Office verifies collection was made at an authorized location 3) Date received supports existence and completeness assertions 4) Signature of receiver supports collection was made by an authorized person 5) Disbursing Office verifies collection was sent to an authorized location 6) Disbursing Officer signature supports collection was handled by an authorized person 7) Dollar amount of transaction supports valuation assertion 8) DSSN/ALC # verifies collection was made at a valid disbursing station 9) LOA supports accuracy of OBL data recorded in the accounting system

#	Cycle	Type of Document	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
6	Collections	Billing document	Checks/EFT/deposit ticket no.	Vendor Collections or Overpayments	1) Check/EFT/deposit ticket no. 2) Payment/deposit date 3) Payee/Payer/Depositor signature 4) Dollar amount of transaction 5) Item count 6) Treasury account no. 7) Collection Voucher no. 8) LOA	1) Check/EFT/deposit ticket no. matches the transaction in the accounting system 2) Payment/deposit date supports the existence and completeness assertions 3) Payee/Payer/Depositor signature verifies that the payment was made to an authorized vendor and matches to the contract/invoice/receiving report 4) Dollar amount of transaction supports the valuation assertion and should match to the invoice 5) Item count verifies that the number of items deposited matches to the transactions in the system 6) Treasury account no. verifies that the appropriate Treasury account was used 7) Collection Voucher # matches the transaction in the accounting system 8) LOA supports accuracy of OBL data recorded in accounting system
7	Collections	Billing document	CA\$HLINK printout	Vendor Collections or Overpayments	1) Deposit ticket no. 2) Deposit date 3) Deposit location 4) Dollar amount of transaction 5) Treasury account no.	1) Deposit ticket no. matches the transaction in the accounting system 2) Deposit date supports the existence and completeness assertions 3) Deposit location verifies that the payment was made at an authorized location 4) Dollar amount of transaction supports the valuation assertion and should match to the invoice 5) Treasury account no. verifies that the appropriate Treasury account was used

**C. Treasury Reporting and Reconciliation Cycle – Documentation Requirements**

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
1	Treasury Reporting and Reconciliation	302-T, "Statement of Transactions"	Monthly Reporting to Treasury Division	<ul style="list-style-type: none"> <li>1) FSN</li> <li>2) DSSN/ALC</li> <li>3) Report Period</li> <li>4) Amounts per line item</li> <li>5) FDRI</li> </ul>	<ul style="list-style-type: none"> <li>1) FSN verifies the accounting station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>2) DSSN/ALC verify the disbursing station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>3) Report Period supports existence and completeness assertions</li> <li>4) Amounts per line item supports the valuation assertion</li> <li>5) Transaction Type</li> </ul>
2	Treasury Reporting and Reconciliation	302-A, "Statement of Accountability"	Monthly Reporting to Treasury Division	<ul style="list-style-type: none"> <li>1) DSSN/ALC</li> <li>2) Report Period</li> <li>3) Amounts per line item</li> </ul>	<ul style="list-style-type: none"> <li>1) DSSN/ALC verifies the person and disbursing station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>2) Report Period supports existence and completeness assertions</li> <li>3) Amounts per line item supports the valuation assertion</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
3	Treasury Reporting and Reconciliation	304, "Fiscal Station Accounting/Clearance Report"	Monthly Reporting to Treasury Division	<ul style="list-style-type: none"> <li>1) FSN</li> <li>2) DSSN/ALC</li> <li>3) Report Period</li> <li>4) Amounts per line item</li> </ul>	<ul style="list-style-type: none"> <li>1) FSN verifies the accounting station responsible for the amounts on the report and supports rights/obligations</li> <li>2) DSSN/ALC verify the disbursing station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>3) Report Period supports existence and completeness assertions</li> <li>4) Amounts per line item supports the valuation assertion</li> </ul>
4	Treasury Reporting and Reconciliation	SF 1220, "Statement Of Transactions"	Monthly Reporting to Treasury	<ul style="list-style-type: none"> <li>1) Entity</li> <li>2) Report Period</li> <li>3) Amounts per line item</li> <li>4) Treasury Accounts</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity verifies who is reporting on their monthly transactions and supports rights/obligations</li> <li>2) Report Period supports existence and completeness assertions</li> <li>3) Amounts per line item support the valuation assertion</li> <li>4) Treasury Accounts verify that the entity has rights to the funds</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
5	Treasury Reporting and Reconciliation	SF 1219, "Statement of Accountability"	Monthly Reporting to Treasury	<ul style="list-style-type: none"> <li>1) Name/location of disbursing officer and DSSN/ALC</li> <li>2) Report Period</li> <li>3) Amounts per line item</li> <li>4) Signature and date of certifier</li> </ul>	<ul style="list-style-type: none"> <li>1) Name/location of disbursing officer and DSSN/ALC verifies the person and disbursing station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>2) Report Period supports existence and completeness assertions</li> <li>3) Amounts per line item supports the valuation assertion</li> <li>4) Signature and date of certifier verifies validity/accuracy of the amounts reported</li> </ul>
6	Treasury Reporting and Reconciliation	SF 1329, "Statement of Transactions"	Monthly Reporting to Treasury	<ul style="list-style-type: none"> <li>1) Name/location of accounting station and FSN</li> <li>2) DSSN/ALC</li> <li>3) Report Period</li> <li>4) Amounts per line item</li> <li>5) Signature and date of certifier</li> </ul>	<ul style="list-style-type: none"> <li>1) Name/location of accounting station and FSN verifies the accounting station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>2) DSSN/ALC verifies the disbursing station responsible for the amounts reported on the statement and supports rights/obligations</li> <li>3) Report Period supports existence and completeness assertions</li> <li>4) Amounts per line item supports the valuation assertion</li> <li>5) Signature and date of certifier verifies validity/accuracy of the amounts reported</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
7	Treasury Reporting and Reconciliation	1061, "DAAS (Defense Automated Addressing System) 1061 Monetary"	Monthly Reporting to Treasury	<ul style="list-style-type: none"> <li>1) FSN (Fiscal Station Number)</li> <li>2) AO (Accounting Office)</li> <li>3) Seller DoDAAC (DoD Activity Address Code)</li> <li>4) CR Date</li> <li>5) Count of bills</li> <li>6) Total dollar amount of FSN's bills</li> </ul>	<ul style="list-style-type: none"> <li>1) FSN identifies the seller reporting on their monthly interfund transactions</li> <li>2) Identifies the designated accounting office for the FSN</li> <li>3) Office address of billing (seller) office</li> <li>4) Identifies the month of the transactions</li> <li>5) Total number of bills submitted by the seller for the month</li> <li>6) Amounts per line item supports the valuation assertion</li> </ul>
8	Treasury Reporting and Reconciliation	Government Wide Accounting (GWA) Account Statement	Monthly Reporting to Treasury Dept.	<ul style="list-style-type: none"> <li>1) Entity (ALC)</li> <li>2) Treasury Accounts</li> <li>3) Report Period</li> <li>4) Activity/balances per Treasury Account</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity (ALC) verifies who is responsible for the Treasury accounts and their activity listed on the GWA Statement and supports rights/obligations</li> <li>2) Treasury Accounts verify that the entity has rights to the funds</li> <li>3) Report Period supports existence and completeness assertions</li> <li>4) Activity/balances per Treasury Account supports the valuation assertion</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
9	Treasury Reporting and Reconciliation	FMS 6652, "Statement of Differences"	Monthly Reporting to Treasury	<ul style="list-style-type: none"> <li>1) Entity (Reporting Symbol)</li> <li>2) DSSN/ALC</li> <li>3) Report Period</li> <li>4) Dollar amount and date per difference</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity (Reporting Symbol) verifies who is responsible for the amounts shown on the Statement and supports rights/obligations</li> <li>2) DSSN/ALC verifies the disbursing station responsible for the amounts reported on the statement and verifies rights/obligations</li> <li>3) Report Period supports existence and completeness assertions</li> <li>4) Dollar amount and date per difference support the valuation assertion and existence and completeness assertions, respectively</li> </ul>
10	Treasury Reporting and Reconciliation	FMS 2108, "Year End Closing Statement"	Annual Reporting to Treasury	<ul style="list-style-type: none"> <li>1) Entity</li> <li>2) Treasury Accounts</li> <li>3) Report Period</li> <li>4) Activity/balances per Treasury Account</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity verifies who is responsible for the Treasury accounts listed on the Statement and supports rights/obligations</li> <li>2) Treasury Accounts verify that the entity has rights to the funds</li> <li>3) Report Period supports existence and completeness assertions</li> <li>4) Activity/balances per Treasury Account supports the valuation assertion</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
11	Treasury Reporting and Reconciliation	FBWT Reconciliation	Monthly Reporting by Treasury Division	1) Entity (Agency) 2) Treasury Accounts (LOA) 3) Period of Reconciliation 4) G/L and Treasury balances per Treasury Account 5) Listing of reconciling items and explanations, along with support for each item 6) Name and date of preparer 7) Name and date of approver	1) Entity (Agency) verifies who is responsible for the Treasury accounts that are being reconciled 2) Treasury Accounts (LOA) verify that the entity has rights to the funds 3) Period of Reconciliation supports existence and completeness assertions 4) Listing of reconciling items and explanations, along with support for each item, supports the valuation assertion 6) Name and date of preparer supports accuracy/validity of the information included in the reconciliation 7) Name and date of approver supports accuracy/validity of the reconciliation
12	Treasury Reporting and Reconciliation	FBWT Reconciliation support for reconciling items	Monthly Reporting by Treasury Division	See support for reconciling item (e.g. if a payroll disbursement is a reconciling item, see Disbursements Tab/Payroll for required support)	See rationale for reconciling item

#### D. Budgetary Cycle – Documentation Requirements

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
1	Budgetary	Public Law	Appropriation	<ul style="list-style-type: none"> <li>1) Public Law No.</li> <li>2) Amount</li> <li>3) Purpose and time of the statutes</li> </ul>	<ul style="list-style-type: none"> <li>1) Public Law No. is a reference point for the legal document allowing use of the funds</li> <li>2) Amount verifies that the appropriations do not exceed their legal amount and supports valuation</li> <li>3) Purpose and time of statutes verifies that the funds are being spent for their intended purpose and in the correct time period</li> </ul>
2	Budgetary	Treasury warrant (FMS 6200)	Appropriation	<ul style="list-style-type: none"> <li>1) Entity</li> <li>2) Treasury symbol</li> <li>3) Date of fund receipt</li> <li>4) Dollar amount of funds</li> <li>5) Public Law No.</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity verifies that the receiver of the Treasury warrant is appropriate</li> <li>2) Treasury symbol verify that the appropriate accounts are being used and supports the rights/obligations assertion</li> <li>3) Date of fund receipt supports the existence and completeness assertions</li> <li>4) Dollar amount of funds supports the valuation assertion</li> <li>5) Public Law No. verifies that the warrant is legal and authorized</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
3	Budgetary	SF-132, "Apportionment and Reapportionment Schedule"	Appropriation (apportionment)	<ul style="list-style-type: none"> <li>1) Entity</li> <li>2) Schedule date</li> <li>3) Treasury accounts</li> <li>4) Dollar amounts by line item</li> <li>5) Submitter signature and date</li> <li>6) Authorizing officer signature and date</li> <li>7) Public Law No.</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity verifies that the receiver of the apportionment is appropriate</li> <li>2) Schedule date supports the existence and completeness assertions</li> <li>3) Treasury accounts verify that the appropriate accounts are being used and supports the rights/obligations assertion</li> <li>4) Dollar amounts by line item supports the valuation assertion</li> <li>5) Submitter signature and date verifies validity/accuracy of request</li> <li>6) Authorizing officer signature and date verifies that the amounts are accurate and the apportionment is authorized</li> <li>7) Public law No references statute providing budget authority</li> </ul>
4	Budgetary	SF-133, "Report on Budget Execution and Budgetary Resources"	Appropriation	<ul style="list-style-type: none"> <li>1) Entity</li> <li>2) Report date</li> <li>3) Treasury accounts</li> <li>4) Preparer name and date</li> <li>5) Authorizing officer signature and date</li> <li>6) Dollar amounts by line item</li> <li>7) Public Law No.</li> </ul>	<ul style="list-style-type: none"> <li>1) Entity verifies who is reporting on their execution of their funds</li> <li>2) Report date supports the existence and completeness assertions</li> <li>3) Treasury accounts verify that the appropriate accounts are being used and supports the rights/obligations assertion</li> <li>4) Preparer name and date verifies the accuracy of the information reported</li> <li>5) Authorizing officer signature and date verifies that report is accurate and the use of the funds is authorized</li> <li>6) Dollar amounts by line item support the valuation assertion</li> <li>7) Public Law No. references statute providing budget authority</li> </ul>

#	Cycle	Document	Transaction Type	Pertinent Data on Document	Rationale for Pertinent Data
5	Budgetary	SF 1151, "Nonexpenditure Transfer Authorization"	Transfer	1) Transferor/Transferee name 2) Treasury accounts (to and from) 3) Dollar amount of transfer 4) Authority/Public Law No. 5) Approving officer signature	1) Transferor/Transferee names verify who is transferring and receiving funds and supports the rights/obligations assertion 2) Treasury accounts (to and from) verify that the appropriate accounts are being used and supports the rights/obligations assertion 3) Dollar amount of transfer support the valuation assertion 4) Authority/Public Law No. verify that the transfer is legal 5) Approving officer signature verify that the transfer is accurate and authorized
6	Budgetary	DA 1323 Form 1323 Funding Authorization Document (FAD)	Appropriation	1) Entity 2) Treasury symbols 3) Period/date of report 4) Dollar amount of funds 5) Public Law No.	1) Entity verifies that the receiver of the Treasury warrant is appropriate 2) Treasury symbols verify that the appropriate accounts are being used and supports the rights/obligations assertion 3) Period/date of report supports the existence and completeness assertions 4) Dollar amount of funds supports the valuation assertion 5) Public Law No. verifies that the warrant is legal and authorized
7	Budgetary	Form 218	Appropriation	1) Entity 2) Treasury symbol 3) Period/date of report 4) Dollar amount of funds	1) Entity verifies that the receiver of the Treasury warrant is appropriate 2) Treasury symbol verify that the appropriate accounts are being used and supports the rights/obligations assertion 3) Period/date of report supports the existence and completeness assertions 4) Dollar amount of funds supports the valuation assertion