

REFERENCES

All references used in this Volume are specifically cited in the text. The following listing is a summary of those references.

- a. Title 31, United States Code, sections as follows:
 - 1108 Preparation and submission of appropriations requests to the President
 - 1341 Limitations on expending and obligating amounts
 - 1501 Documentary evidence requirement for Government obligations
 - 1517 Prohibited obligations and expenditures
 - 1535 Agency agreements
 - 1552 Procedure for appropriation accounts available for definite periods
 - 1553 Availability of appropriation accounts to pay obligations
 - 1554 Review of appropriation accounts
 - 1555 Withdrawal of unobligated balances of appropriations for indefinite periods
 - 3302 Custodians of money
 - 3511 Prescribing accounting requirements and developing accounting systems
 - 3512 Executive agency accounting systems
 - 3513 Financial reporting and accounting system
 - 3515 Chief Financial Officer
 - 3522 Making and submitting accounts
 - 3716 Administrative offset
 - 3717 Interest and penalty on claims
 - 3720 Collection of payments
 - 3901-06 Prompt payment
 - 6503 Transfer and deposit requirements
 - 9501 Government pension plan protection-purpose
 - 9503 Reports about Government pension plans
- b. U.S. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies
 - Title 2, Accounting
 - Title 4, Claims
 - Title 6, Pay, Leave, and Allowances
- c. Office of Management and Budget Circular No. A-34, "Instructions on Budget Execution," August 1985.
- d. Office of Management and Budget Circular No. A-127, "Financial Management Systems," December 19, 1984.
- e. Treasury Financial Manual; Volume I; and Supplemental, "Cash Management Review Guide."

- f. DoD 7935.1-STD, "Automated Data Systems (ADS) Documentation Standards," April 1984, authorized by
- g. DoD Instruction 7041.3, "Economic Analysis and Program Evaluation for Resource Management," October 18, 1972.
- h. DoD Directive 7920.1, "Life Cycle Management of Automated Information Systems (AIS)," June 20, 1988.
- i. DoD Instruction 7920.2, "Major Automated Information Systems Approval Process," March 7, 1990.
- j. DoD Instruction 7935.1, "DoD Automated Data Systems Documentation Standards," September 13, 1977.
- k. DoD Directive 7045.16, "Financial Management Systems," March 28, 1985.
- l. U.S. General Accounting Office CARE Audit Methodology to Review and Evaluate Agency Accounting and Financial Management Systems, July 1985
- m. DoD 7110.1-M, "Budget Guidance Manual," July 1985, authorized by DoD Instruction 7110.1, October 30, 1980.
- n. DoD 7750.5-M, "DoD Procedures for Management of Information Requirements," November 1986, authorized by DoD Directive 7750.5, August 7, 1986.
- o. DoD 7110.3-M, "Budget and Fiscal Coding Manual of the Office of the Secretary of Defense," April 1992.
- p. DoD 7045.7-H, "FYDP Program Structure," August 1988, authorized by DoD Instruction 7045.7,
"Implementation of the Planning, Programming, and Budgeting System (PPBS)," May 23, 1984.
- q. DoD 5105.38-M, "Security Assistance Management Manual," October 1988, authorized by DoD 5105.38,
August 10, 1978.
- r. Office of Management and Budget Circular No. A-11, "Preparation and Submission of Budget Estimates," updated annually.
- s. Title 31, Code of Federal Regulations (31 CFR), parts as follows:
202 Depositories and Financial Agents of the Government

206 Management of Federal Agency Receipts and Operation of the Cash Management Improvements Fund

t. Title 41, United States Code, sections as follows:

- 11 No contracts or purchases unless authorized or under adequate appropriation; report to the Congress
- 23 Orders on contracts for material placed with Government-owned establishments deemed obligations
- 611 Interest