
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 DoD Instruction 7935.1, September 13, 1977.
- 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.

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- 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