



# **Core financial system requirements checklist for reviewing systems under the Federal Financial Management Improvement Act (SuDoc GA 1.2:C 81/2000)**

*U.S. General Accounting Office*

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-----Core Financial System Requirements-----

-----Core financial system Yes / no / management function na  
Explanation Ticket, " and SF-5515 " Debit Voucher? " 9. Does the system provide a project structure that is independent of the other classification structures to allow multiple organizations, programs, and funding sources to be associated with a project? 10. Does the system provide an object class structure consistent with the standard object class codes contained in OMB Circular A-11, Preparation and Submission of Budget Estimates? This structure must also accommodate additional levels ( higher and / or lower ) needed to support agency management reporting and control needs. 11. Does the system provide a revenue source code structure to identify and classify types of revenue and receipts received by an agency so that they are represented properly on the agency's financial statements? 12. Does the system provide the capability to classify accounting transactions by other data elements needed to meet the data classification and / or reporting needs of the agency? 13. Does the system provide the capability to define additional data elements for use in data classification for internal reporting and / or control needs for agency-specific purposes? Page 14 GAO / AIMD-00-21.2.2 - Core Financial Systems Requirements Checklist ( 2 / 00 )

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