



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 2, Financial Reporting

September, 2012

Strategy Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

| VOLUME 2 - Financial Reporting | | |
|---------------------------------------|--------------------|---|
| Req ID | Change Type | Reason for Change |
| 02.01.003 | D | This requirement was moved to 02.04.035, to realign it to a more applicable functional area. |
| 02.01.012 | D | This requirement was moved to 02.09.009, to realign it to a more applicable functional area. |
| 02.01.014 | D | This requirement was moved to 02.09.010, to realign it to a more applicable functional area. |
| 02.01.016 | D | This requirement was moved to 02.09.011, to realign it to a more applicable functional area. |
| 02.01.017 | D | This requirement was moved to 02.09.012, to realign it to a more applicable functional area. |
| 02.01.024 | D | This requirement was moved to 02.08.008, to realign it to a more applicable functional area. |
| 02.01.025 | D | This requirement was moved to 02.09.013, to realign it to a more applicable functional area. |
| 02.01.161 | D | This requirement was moved to 02.08.009, to realign it to a more applicable functional area. |
| 02.01.163 | D | This requirement was moved to 02.04.036, to realign it to a more applicable functional area. |
| 02.01.169 | D | This requirement was moved to 14.05.023, to realign it to a more applicable functional area. |
| 02.01.179 | D | This requirement was moved to 02.02.032, to realign it to a more applicable functional area. |
| 02.01.180 | D | This requirement was moved to 02.04.037, to realign it to a more applicable functional area. |

| | | |
|-----------|---|--|
| 02.01.181 | D | This is broad policy guidance, not a programmable or testable system requirement. |
| 02.01.186 | D | This requirement was moved to 14.05.024, to realign it to a more applicable functional area. |
| 02.01.187 | D | This requirement was moved to 02.04.038, to realign it to a more applicable functional area. |
| 02.01.188 | D | This requirement was moved to 02.04.039, to realign it to a more applicable functional area. |
| 02.01.189 | D | This requirement was moved to 02.04.040, to realign it to a more applicable functional area. |
| 02.01.190 | D | This requirement was moved to 02.02.033, to realign it to a more applicable functional area. |
| 02.01.191 | D | This requirement was moved to 02.08.010, to realign it to a more applicable functional area. |
| 02.01.192 | D | Requirement is broad policy guidance not a programmable or testable system requirement. |
| 02.01.194 | D | This requirement was moved to 02.02.034, to realign it to a more applicable functional area. |
| 02.01.195 | D | This requirement was moved to 02.02.035, to realign it to a more applicable functional area. |
| 02.01.198 | D | This requirement was moved to 02.02.036, to realign it to a more applicable functional area. |
| 02.01.200 | D | This requirement was moved to 02.02.037, to realign it to a more applicable functional area. |
| 02.01.201 | D | This requirement was moved to 02.02.038, to realign it to a more applicable functional area. |
| 02.01.202 | D | This requirement was moved to 02.02.039, to realign it to a more applicable functional area. |
| 02.01.203 | D | Duplicate of 02.09.009 and 02.04.018 |
| 02.01.204 | D | Duplicate of 02.09.009 |
| 02.01.205 | D | Business Rule not a system function. |
| 02.01.213 | D | This requirement was moved to 02.09.014, to realign it to a more applicable functional area. |
| 02.01.214 | D | This requirement was moved to 19.01.019, to realign it to a more applicable functional area. |
| 02.01.216 | D | Duplicate of 19.01.015 |
| 02.01.217 | D | This requirement was moved to 02.03.005, to realign it to a more applicable functional area. |
| 02.01.218 | D | This requirement was moved to 02.03.006, to realign it to a more applicable functional area. |
| 02.01.219 | D | This requirement was moved to 02.09.015, to realign it to a more applicable functional area. |
| 02.01.220 | D | This requirement was moved to 02.03.007, to realign it to a more applicable functional area. |
| 02.01.221 | D | This requirement was moved to 02.03.008, to realign it to a more applicable functional area. |
| 02.01.222 | D | This requirement was moved to 02.03.009, to realign it to a more applicable functional area. |

| | | |
|-----------|---|--|
| 02.01.223 | D | This requirement was moved to 02.03.010, to realign it to a more applicable functional area. |
| 02.01.224 | A | New Requirement |
| 02.02.001 | A | New Requirement |
| 02.02.002 | A | New Requirement |
| 02.02.003 | A | New Requirement |
| 02.02.004 | A | New Requirement |
| 02.02.005 | A | New Requirement |
| 02.02.006 | A | New Requirement |
| 02.02.007 | A | New Requirement |
| 02.02.008 | A | New Requirement |
| 02.02.009 | A | New Requirement |
| 02.02.010 | A | New Requirement |
| 02.02.011 | A | New Requirement |
| 02.02.012 | A | New Requirement |
| 02.02.013 | A | New Requirement |
| 02.02.014 | A | New Requirement |
| 02.02.015 | A | New Requirement |
| 02.02.016 | A | New Requirement |
| 02.02.017 | A | New Requirement |
| 02.02.018 | A | New Requirement |
| 02.02.019 | A | New Requirement |
| 02.02.020 | A | New Requirement |
| 02.02.021 | A | New Requirement |
| 02.02.022 | A | New Requirement |
| 02.02.023 | A | New Requirement |
| 02.02.024 | A | New Requirement |
| 02.02.025 | A | New Requirement |
| 02.02.026 | A | New Requirement |
| 02.02.027 | A | New Requirement |
| 02.02.028 | A | New Requirement |
| 02.02.029 | A | New Requirement |
| 02.02.030 | A | New Requirement |
| 02.02.031 | A | New Requirement |
| 02.02.032 | A | This requirement was moved from 02.01.179, to realign it to a more applicable functional area. |
| 02.02.033 | A | This requirement was moved from 02.01.190, to realign it to a more applicable functional area. |
| 02.02.034 | A | This requirement was moved from 02.01.194, to realign it to a more applicable functional area. |
| 02.02.035 | A | This requirement was moved from 02.01.195, to realign it to a more applicable functional area. |
| 02.02.036 | A | This requirement was moved from 02.01.198, to realign it to a more applicable functional area. |
| 02.02.037 | A | This requirement was moved from 02.01.200, to realign it to a more applicable functional area. |

| | | |
|-----------|---|--|
| 02.02.038 | A | This requirement was moved from 02.01.201, to realign it to a more applicable functional area. |
| 02.02.039 | A | This requirement was moved from 02.01.202, to realign it to a more applicable functional area. |
| 02.03.001 | A | New Requirement |
| 02.03.002 | A | New Requirement |
| 02.03.003 | A | New Requirement |
| 02.03.004 | A | New Requirement |
| 02.03.005 | A | This requirement was moved from 02.01.217, to realign it to a more applicable functional area. |
| 02.03.006 | A | This requirement was moved from 02.01.218, to realign it to a more applicable functional area. |
| 02.03.007 | A | This requirement was moved from 02.01.220, to realign it to a more applicable functional area. |
| 02.03.008 | A | This requirement was moved from 02.01.221, to realign it to a more applicable functional area. |
| 02.03.009 | A | This requirement was moved from 02.01.222, to realign it to a more applicable functional area. |
| 02.03.010 | A | This requirement was moved from 02.01.223, to realign it to a more applicable functional area. |
| 02.04.001 | A | New Requirement |
| 02.04.002 | A | New Requirement |
| 02.04.003 | A | New Requirement |
| 02.04.004 | A | New Requirement |
| 02.04.005 | A | New Requirement |
| 02.04.006 | A | New Requirement |
| 02.04.007 | A | New Requirement |
| 02.04.008 | A | New Requirement |
| 02.04.009 | A | New Requirement |
| 02.04.010 | A | New Requirement |
| 02.04.011 | A | New Requirement |
| 02.04.012 | A | New Requirement |
| 02.04.013 | A | New Requirement |
| 02.04.014 | A | New Requirement |
| 02.04.015 | A | New Requirement |
| 02.04.016 | A | New Requirement |
| 02.04.017 | A | New Requirement |
| 02.04.018 | A | New Requirement |
| 02.04.019 | A | New Requirement |
| 02.04.020 | A | New Requirement |
| 02.04.021 | A | New Requirement |
| 02.04.022 | A | New Requirement |
| 02.04.023 | A | New Requirement |
| 02.04.024 | A | New Requirement |
| 02.04.025 | A | New Requirement |
| 02.04.026 | A | New Requirement |
| 02.04.027 | A | New Requirement |

| | | |
|-----------|---|--|
| 02.04.028 | A | New Requirement |
| 02.04.029 | A | New Requirement |
| 02.04.030 | A | New Requirement |
| 02.04.031 | A | New Requirement |
| 02.04.032 | A | New Requirement |
| 02.04.033 | A | New Requirement |
| 02.04.034 | A | New Requirement |
| 02.04.035 | A | This requirement was moved from 02.01.003, to realign it to a more applicable functional area. |
| 02.04.036 | A | This requirement was moved from 02.01.163, to realign it to a more applicable functional area. |
| 02.04.037 | A | This requirement was moved from 02.01.180, to realign it to a more applicable functional area. |
| 02.04.038 | A | This requirement was moved from 02.01.187, to realign it to a more applicable functional area. |
| 02.04.039 | A | This requirement was moved from 02.01.188, to realign it to a more applicable functional area. |
| 02.04.040 | A | This requirement was moved from 02.01.189, to realign it to a more applicable functional area. |
| 02.05.001 | A | New Requirement |
| 02.05.002 | A | New Requirement |
| 02.05.003 | A | New Requirement |
| 02.05.004 | A | New Requirement |
| 02.05.005 | A | New Requirement |
| 02.05.006 | A | New Requirement |
| 02.06.001 | A | New Requirement |
| 02.06.002 | A | New Requirement |
| 02.06.003 | A | New Requirement |
| 02.07.001 | A | New Requirement |
| 02.07.002 | A | New Requirement |
| 02.07.003 | A | New Requirement |
| 02.07.004 | A | New Requirement |
| 02.07.005 | A | New Requirement |
| 02.07.006 | A | New Requirement |
| 02.07.007 | A | New Requirement |
| 02.07.008 | A | New Requirement |
| 02.07.009 | A | New Requirement |
| 02.07.010 | A | New Requirement |
| 02.07.011 | A | New Requirement |
| 02.07.012 | A | New Requirement |
| 02.07.013 | A | New Requirement |
| 02.08.001 | A | New Requirement |
| 02.08.002 | A | New Requirement |
| 02.08.004 | A | New Requirement |
| 02.08.005 | A | New Requirement |
| 02.08.006 | A | New Requirement |

| | | |
|-----------|---|--|
| 02.08.007 | A | New Requirement |
| 02.08.008 | A | This requirement was moved from 02.01.024, to realign it to a more applicable functional area. |
| 02.08.009 | A | This requirement was moved from 02.01.161, to realign it to a more applicable functional area. |
| 02.08.010 | A | This requirement was moved from 02.01.191, to realign it to a more applicable functional area. |
| 02.09.001 | A | New Requirement |
| 02.09.002 | A | New Requirement |
| 02.09.003 | A | New Requirement |
| 02.09.004 | A | New Requirement |
| 02.09.005 | A | New Requirement |
| 02.09.006 | A | New Requirement |
| 02.09.007 | A | New Requirement |
| 02.09.008 | A | New Requirement |
| 02.09.009 | A | This requirement was moved from 02.01.012, to realign it to a more applicable functional area. |
| 02.09.010 | A | Source should be OMB A-136 rather than OMB A-126. |
| 02.09.011 | A | This requirement was moved from 02.01.016, to realign it to a more applicable functional area. |
| 02.09.012 | A | This requirement was moved from 02.01.017, to realign it to a more applicable functional area. |
| 02.09.013 | A | This requirement was moved from 02.01.025, to realign it to a more applicable functional area. |
| 02.09.014 | A | This requirement was moved from 02.01.213, to realign it to a more applicable functional area. |
| 02.09.015 | A | This requirement was moved from 02.01.219, to realign it to a more applicable functional area. |

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source documents

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 2, Financial Reporting

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 2, Financial Reporting

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirement for DoD military components' and agencies' Financial Reporting functionality in financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Federal Requirements for Financial Management Systems," a multivolume Manual commonly known as the "Blue Book". This manual is a comprehensive compilation of the Federal Financial Management Improvement Act (FFMIA) and DoD system requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>. Appendix 4 of the manual includes links to where authoritative sources may be accessed.

c. Adherence to these requirements will enable the DoD military components and agencies to meet Federal mandates and will help facilitate DFAS progress toward reaching its strategic goal of providing services faster, better, and cheaper through intelligent systems. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Financial Reporting functionality.

2. APPLICABILITY. Requirements contained in this document are applicable to accounting and finance systems operated and maintained by the DoD.

3. POLICY

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Property, Plant and Equipment financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, “Federal Financial Management Improvement Act of 1996” September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See description of requirement changes for a complete listing and description of the financial system requirements changes, deletions, and additions for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Systems Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD’s accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military components and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES. Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY. UNLIMITED. This Manual is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia/bluebook.html>.

7. EFFECTIVE DATE. This Manual is effective immediately.

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FINANCIAL REPORTING INTRODUCTION

1. Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. An agency's core financial system is required to provide financial information in a timely and useful fashion to (1) support management's fiduciary role; (2) support budget formulation and execution; (3) support fiscal management of program delivery and program decision-making; (4) support internal and external reporting requirements, including the requirements for financial statements prepared in accordance with the form and content prescribed by Office of Management and Budget (OMB), reporting requirements prescribed by the Treasury, and legal, regulatory, and other special management requirements of the agency; and (5) monitor the financial management system.
2. Naturally, information maintained in the core financial system must be provided to users in a variety of formats according to their needs. The general ledger, summarized in the form of a trial balance, provides financial data by fund, fiscal year, etc. for various reporting purposes. The DoD, like other federal agencies, is required to periodically prepare a number of financial reports, including annual financial statements, budget execution reports, obligation reports, yearend closing statements, reports on reimbursements, and receivable reports. In addition to these reports, core systems are required to provide various management data to program and fiscal managers.
3. Federal agencies have traditionally prepared financial reports to monitor and control obligations and expenditure of budgetary resources. However, with the enactment of the Chief Financial Officers (CFO) Act of 1990, the Congress called for the production of annual financial statements that fully disclose a Federal entity's financial position and results of operations. The Act also requires agencies to provide information with which the Congress, agency managers, the public, and others can assess management performance and stewardship.
4. OMB, in Circular A-136, defines the structure and content of agencies' annual financial statements required by Section 3515 of Title 31, United States Code. This guidance establishes the format of the principal financial statements (balance sheet, statement of net cost, statement of changes in net position, etc.) and the content of various required disclosures accompanying the statements. The Department of Defense has also issued "form and content" guidance for the Department mirroring the OMB guidance. That guidance is contained in Volume 06B of the DoD Financial Management Regulations (FMR).

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|----------------------|---------------|--------------------|---|--|---|---|--------------------------|-------------------------|
| General Instructions | 02.01.002 | | The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-10 Source: OMB Circular A-136; Source Date: 6/1/2009; Source Number: | | Prepare Final Period End or On Demand Financial Statement | | Financial_Reporting_001 |
| General Instructions | 02.01.003 | D | This requirement was moved to 02.04.035, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.010 | | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate Financial reports which result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020201 (A1-A10) | Create Draft Period End or On Demand Financial Statement | | |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|----------------------|-----------|-------------|--|-----------------|--|--------------------------------------|-------------------|------------------------|
| General Instructions | 02.01.011 | | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate financial reports. The underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies and procedures and related requirements as implemented in DoDFMR (Feb 09) Volume 6A, Chapter 02, paragraph 020201. (A1-A5) | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020201 (A1-A5) | Capture Financial Transaction Report | | |
| General Instructions | 02.01.012 | D | This requirement was moved to 02.09.009, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.014 | D | This requirement was moved to 02.09.010, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.015 | | The system must provide the capability for DoD components/reporting entities to generate financial statements for quarterly interim and fiscal year-end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Data presented in the fiscal year end prior year column must be identical with the amounts reported on the financial statements of the prior year. | | Source: DoDFMR Vol 06B, Ch 02; Source Date: 8/1/2008; Source Number: 020503 | | | Financial_Reporting_07 |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|----------------------|---------------|--------------------|---|---|--|-----------------------------|---|-------------------------|
| General Instructions | 02.01.016 | D | This requirement was moved to 02.09.011, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.017 | D | This requirement was moved to 02.09.012, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.019 | | When DoD Components discover errors or identify changes required to be made to information previously reported, and issuance of the subsequent period audited financial statements is not imminent, a restated report shall be prepared that clearly identifies the material error corrected. The statement shall be clearly identified as a restated report. | Source: OMB Circular A-136; Source Date: 6/1/2009; Source Number: Sec. II.4.5.4 | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_030 |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|----------------------|-----------|-------------|---|---|---|---|-------------------|-------------------------|
| General Instructions | 02.01.020 | | Unless otherwise specified in the transition instructions section of a new Federal Accounting Standards Advisory Board (FASAB) standard, for all changes in accounting principles that would have resulted in a change to prior period financial statements: (a) The cumulative effect of the change on prior periods should be reported as a change in accounting principle. The adjustment should be made to the beginning balance of cumulative results of operations in the Statement of Changes in Net Position for the period that the change is made. (b) Prior period financial statements presented for comparative purposes should be presented as previously reported; and (c) The nature of the changes in accounting principle and its effect on relevant balances should be disclosed in the current period. Financial statements of subsequent periods need not repeat the disclosure. | Source: OMB Circular A-136,; Source Date: 9/1/2010; Source Number: page 68□ Source: SFFAS-21; Source Date: 6/1/2008; Source Number: para 13 | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100301 | Request, Collect, and Analyze Narrative and or Footnote Information | | Financial_Reporting_040 |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|----------------------|-----------|-------------|--|---|--|---------------|-------------------|-------------------------|
| General Instructions | 02.01.021 | | When errors are discovered after the issuance of financial statements, and if the financial statements would be materially misstated absent correction of the errors, corrections should be made as follows: (a) If only the current period statements are presented, then the cumulative effect of correcting the error should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the Statement of Changes in Net Position. (b) If comparative financial statements are presented, then the error should be corrected in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, then the cumulative effect should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the statement of changes in net position for the earliest period presented. (c) The nature of an error in previously issued financial statements and the effect of its correction on relevant balances should be disclosed. Financial statements of subsequent periods need not repeat the disclosures. Prior period financial statements should only be restated for corrections of errors that would have caused any statements | Source: OMB Circular A-136; Source Date: 9/1/2010; Source Number: Sec. II.4.5.4□ Source: SFFAS-21; Source Date: 6/1/2008; Source Number: para 10 and 11 | Source: DoDFMR Vol 04, Ch 15; Source Date: 2/1/2009; Source Number: 150601 | | | Financial_Reporting_041 |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|----------------------|-----------|-------------|---|--|---|---|---|-------------------------|
| | | | presented to be materially misstated. | | | | | |
| General Instructions | 02.01.024 | D | This requirement was moved to 02.08.008, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.025 | D | This requirement was moved to 02.09.013, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.026 | | The system shall recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, shall be translated into U.S. dollars at the exchange rate on the financial statement date. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 27 | Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020102 B 2 | Manage Financial Assets and Liabilities | Acquire-to-Retire Deployment-to-Redeployment/Retrograde | Financial_Reporting_044 |
| General Instructions | 02.01.027 | | The system shall recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports shall disclose the reasons and nature of restrictions. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 30 | | | Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction | Financial_Reporting_045 |

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|----------------------|-----------|-------------|---|--|--|---------------|---|-------------------------|
| General Instructions | 02.01.038 | | An entity (and its accounting system) shall account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 67 | | | Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction | Financial_Reporting_046 |
| General Instructions | 02.01.039 | | For investments in market-based and marketable Treasury securities, the market value of the investments shall be disclosed. For purposes of determining a market value, investments shall be grouped by type of security, such as marketable or market-based Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of notes or bonds held at the financial reporting date. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 72 | | | | Financial_Reporting_047 |
| General Instructions | 02.01.161 | D | This requirement was moved to 02.08.009, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.163 | D | This requirement was moved to 02.04.036, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |

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|----------------------|-----------|-------------|---|--|--|--------------------------------------|-------------------|-------------------------|
| General Instructions | 02.01.169 | D | This requirement was moved to 14.05.023, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.179 | D | This requirement was moved to 02.02.032, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.180 | D | This requirement was moved to 02.04.037, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.181 | D | Deleted: To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 1219/1220 statements. Parameter is accounting period. Result is FMS 1219/1220, Statement of Accountability/Transactions in both hard copy and electronic formats required by the Department of Treasury. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-12 | Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2009; Source Number: 030202A | Capture Financial Transaction Report | | Financial_Reporting_024 |
| General Instructions | 02.01.186 | D | This requirement was moved to 14.05.024, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.187 | D | This requirement was moved to 02.04.038, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |

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|----------------------|---------------|--------------------|---|--|--|-----------------------------|---|-------------------------|
| General Instructions | 02.01.188 | D | This requirement was moved to 02.04.039, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.189 | D | This requirement was moved to 02.04.040, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.190 | D | This requirement was moved to 02.02.033, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.191 | D | This requirement was moved to 02.08.010, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.192 | D | Deleted: To support the Financial Reporting process, the Core financial system must provide automated functionality to validate FACTS I and FACTS II data prior to submission of the FACTS I and FACTS II ATBs and the Government wide Financial Report System (GFRS) report to Treasury's FMS. Provide the option to run validation edits on demand. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-08 | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_033 |

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|----------------------|-----------|-------------|---|--|--|-----------------------------|--|-------------------------|
| General Instructions | 02.01.193 | | To support the Financial Reporting process, the Core financial system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-11 | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_034 |
| General Instructions | 02.01.194 | D | This requirement was moved to 02.02.034, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.195 | D | This requirement was moved to 02.02.035, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.196 | | To add value to the ad hoc query functionality, the Core financial system should deliver the capability to optimize queries. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-12 | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_037 |
| General Instructions | 02.01.198 | D | This requirement was moved to 02.02.036, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |

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|----------------------|-----------|-------------|--|-----------------|---|--|-------------------|-------------------------|
| General Instructions | 02.01.199 | | To support the Financial Reporting process, the annual audited financial statements shall be comprised of nine major sections. The quarterly unaudited financial statements shall be comprised of the principal statements, notes to the principal statements and, if applicable, supporting consolidating and/or combining statements. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information; H. Other Accompanying Information; I. Audit Opinion. | | Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010601 | Assemble Certified Financial Statement Package | | Financial_Reporting_039 |
| General Instructions | 02.01.200 | D | This requirement was moved to 02.02.037, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.201 | D | This requirement was moved to 02.02.038, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.202 | D | This requirement was moved to 02.02.039, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |

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|----------------------|-----------|-------------|---|---|---|---------------|-------------------|-------------------------|
| General Instructions | 02.01.203 | D | Deleted: The system must support the entity's financial statements disclosure of three categories of funds within the entity's fund balance with Treasury (FBWT) reported on the entity's balance sheet: the obligated balance not yet disbursed, and the unobligated balance, and non-budgetary FBWT. The obligated balance not yet disbursed is the amount of funds against which budgetary obligations have been incurred, but disbursements have not been made. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 37 as amended by SFFAS-31, Jun 09, para 33 □ Source: SFFAS-31; Source Date: 10/1/2006; Source Number: Para 33 | | | | |
| General Instructions | 02.01.204 | D | Deleted: The system must support the entity's financial statements disclosure of restrictions on unobligated balances (such as balances restricted for future use and not apportioned for current use). | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 38 | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2009; Source Number: 100504 | | | |
| General Instructions | 02.01.205 | D | Deleted: The system must support the entity's reconciliation of discrepancies between its Fund Balance with Treasury (FBWT) general ledger account and the corresponding balance in the U.S. Treasury's account. The causes of such discrepancies must be described in the notes to financial statements. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 39 | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100502 E | | | Financial_Reporting_072 |

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|----------------------|---------------|--------------------|---|------------------------|---|-----------------------------|---|--|
| General Instructions | 02.01.206 | | The system must provide the capability for DoD Components to prepare a separate Consolidated Variance Analysis Supplemental Report to explain significant variances between comparative periods on report lines of the Balance Sheet, the Statement of Net Cost and selected lines of the Statement of Changes in Net Position, the Statement of Budgetary and supporting note schedules. A significant variance is a fluctuation from the same quarter in the prior year to the current year which is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets and where the fluctuation amount is greater than the applicable threshold. | | Source: DoDFMR Vol 06B, Ch 02; Source Date: 8/1/2008; Source Number: 020505 | | | Financial_Reporting_General_Instructions_001 |
| General Instructions | 02.01.207 | | The system must make the monthly SF-133 reports available via the World Wide Web within the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application. | | Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040601C | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_070 |
| General Instructions | 02.01.208 | | The system shall uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202B | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_General_Instructions_003 |

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|----------------------|---------------|--------------------|--|------------------------|---|-----------------------------|--|--|
| General Instructions | 02.01.209 | | The financial reporting system shall allow DoD components, for reporting entity financial statements for Treasury Index "97" funds, reported as "ODO-General Funds," to follow the flow of funds from the apportionment of an appropriation, to allocation, suballocation, and allotment. For financial statement reporting, accounting activities shall consolidate allotment and suballotment information consistent with the flow (distribution) of funds. The consolidating/combining statements shall include a column for each of its general funds and WCF subentities. | | Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010504 | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_050 |
| General Instructions | 02.01.210 | | The system shall allow DoD Components to prepare financial statements and have them audited consistent with the requirements of the FY 2002 National Defense Authorization Act (Public Law 107-107). | | Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010506 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_General_Instructions_004 |
| General Instructions | 02.01.211 | | The system should allow DoD Components to address significant events, conditions, risks, uncertainties, trends, and contingencies that may affect future operations in MD&A. | | Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 010603 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_General_Instructions_005 |

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|----------------------|-----------|-------------|---|-----------------|--|---------------|--|-------------------------|
| General Instructions | 02.01.212 | | The system must provide automated financial reporting system consistency and agreement capabilities so that supporting schedules presented in the notes have total figures which agree with the amounts presented in the body of the financial statements. Also, the chosen rounding level must be consistently maintained throughout the financial statements and notes. Rounded totals must agree between the financial statements as applicable (e.g., Total Consolidated Net Position line on the Statement of Changes in Net Position should equal the Total Consolidated Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals). In addition, the prior year column must be consistent with the amounts published on the financial statements and notes in the prior year. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100102 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_051 |
| General Instructions | 02.01.213 | D | This requirement was moved to 02.09.014, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.214 | D | This requirement was moved to 19.01.019, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.C.2 | | | |

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|----------------------|---------------|--------------------|--|---|---|-----------------------------|--|--|
| General Instructions | 02.01.215 | | A summary of the Financial Management System Plan should be included in the agency's annual financial report as instructed in OMB Circular No A-136, "Financial Reporting Requirements." For agencies not covered under the Chief Financial Officers (CFO) Act, they need to prepare the plans but are not required to report them in their annual financial reports. | Source: OMB Circular A-127; Source Date: 7/1/1993; Source Number: Sec 9.A.2.J | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_General_Instructions_007 |
| General Instructions | 02.01.216 | D | Deleted: The accounting system must provide capability for NAFIs to produce reports to compare current and prior period performance and planned performance with actual performance on an accrual basis. Reports will be designed to signal when controls over funds or other resources have broken down, alert managers when operations are deviating from financial plans, and provide the financial data needed to analyze and predict the financial consequences of alternative courses of action. These reports, combined with other management information, provide managers with a wide range of useful information that contrast anticipated work units and their anticipated costs with actual work units and actual incurred costs. Data will be saved as appropriate for historical purposes as well as for reconstruction of data files. | | Source: DoDFMR Vol 13, Ch 09; Source Date: 11/1/2008; Source Number: 090311.B | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | |
| General Instructions | 02.01.217 | D | This requirement was moved to 02.03.005, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |

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|----------------------|---------------|--------------------|--|------------------------|--|----------------------|--------------------------|------------------------|
| General Instructions | 02.01.218 | D | This requirement was moved to 02.03.006, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.219 | D | This requirement was moved to 02.09.015, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.220 | D | This requirement was moved to 02.03.007, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.221 | D | This requirement was moved to 02.03.008, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.222 | D | This requirement was moved to 02.03.009, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |
| General Instructions | 02.01.223 | D | This requirement was moved to 02.03.010, to realign it to a more applicable functional area. | | Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101 | | | |

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|----------------------------|---------------|--------------------|---|---|--|----------------------|--------------------------|--|
| General Instructions | 02.01.224 | A | The Core financial system must use financial data that can be traced directly to the USSGL accounts to produce reports providing financial information, whether used internally or externally. | Source: OMB Circular A-127; Source Date: 1/9/2009; Source Number: Sec 8, c.3. □ Source: OMB Memorandum 09-06; Source Date: 1/9/2009; Source Number: Chart 3.B | | | | Financial_Reporting_General_Instructions_008 |
| Roles and Responsibilities | 02.02.001 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to prepare a journal voucher. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208 | | | Financial_Reporting_Roles_and_Responsibilities_001 |
| Roles and Responsibilities | 02.02.002 | A | The system shall provide the automated capability for a user to ensure that repetitive financial reports are prepared consistently. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020201.C.3 | | | Financial_Reporting_Roles_and_Responsibilities_005 |
| Roles and Responsibilities | 02.02.003 | A | The system shall provide the capability to capture user "Notes" on correcting journal vouchers which explains the reason the changes are being made. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D | | | Financial_Reporting_Roles_and_Responsibilities_006 |
| Roles and Responsibilities | 02.02.004 | A | The system shall provide the automated functionality to certify the specific source information prior to generation of the SF 1219/1220. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190504 □ Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020210.B | | | Financial_Reporting_Roles_and_Responsibilities_008 |

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|----------------------------|---------------|--------------------|--|--|--|----------------------|--------------------------|--|
| Roles and Responsibilities | 02.02.005 | A | The system shall provide the automated functionality to capture expenditure data from reporting entities and electronically submit a monthly consolidated report to Foreign Military Sales (FMS). | | Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2011; Source Number: 030205 | | | Financial_Reporting_Roles_and_Responsibilities_010 |
| Roles and Responsibilities | 02.02.006 | A | The system shall provide the capability to distribute a monthly Security Assistance transaction file for the use at DFAS Security Cooperation Accounting (SCA). Monthly status-of-allotment information and associated reports of reconciliation must be submitted to arrive at DFAS SCA by the 20th calendar day following the close of each accounting month. | | Source: DoDFMR Vol 15, Ch 03; Source Date: 2/1/2012; Source Number: 030401.B | | | Financial_Reporting_Roles_and_Responsibilities_011 |
| Roles and Responsibilities | 02.02.007 | A | To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-10 | | | | Financial_Reporting_Roles_and_Responsibilities_012 |

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|----------------------------|-----------|-------------|--|--|---|---------------|-------------------|---|
| Roles and Responsibilities | 02.02.008 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL/ACR Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: Items on the ACR listing and not in the agencies general ledger Items on the ACR listing for a different amount than in the agencies general ledger Items in the agencies general ledger and not on the ACR listing. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-03 | | | | Financial_Reporting_Cash_Accountability_Reporting_022 |
| Roles and Responsibilities | 02.02.009 | A | The system shall provide the capability to ensure that all adjustments to a previously issued cash report that have been posted to the official accounting records, but have not previously been reported, have been included in the current period cash report. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.b | | | Financial_Reporting_Roles_and_Responsibilities_013 |
| Roles and Responsibilities | 02.02.010 | A | The system shall provide the capability to validate that amounts included in the cash report have been verified to have the proper sign (positive or negative). | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.d | | | Financial_Reporting_Roles_and_Responsibilities_014 |
| Roles and Responsibilities | 02.02.011 | A | The system shall provide the capability to validate all mathematical calculations on each cash report. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.e | | | Financial_Reporting_Roles_and_Responsibilities_015 |

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|----------------------------|---------------|--------------------|--|------------------------|---|----------------------|--------------------------|--|
| Roles and Responsibilities | 02.02.012 | A | The system shall provide the capability to ensure that identified relationships between amounts within a cash report are checked and validated. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B.7.f | | | Financial_Reporting_Roles_and_Responsibilities_016 |
| Roles and Responsibilities | 02.02.013 | A | The system shall provide the capability to validate that the amounts reported for the same data elements are consistent with all similar cash reports for the same reporting period. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020206.B.4 | | | Financial_Reporting_Roles_and_Responsibilities_017 |
| Roles and Responsibilities | 02.02.014 | A | The system shall provide the capability to identify abnormal account balances in cash reports using predetermined thresholds. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020206.B.3 | | | Financial_Reporting_Roles_and_Responsibilities_018 |
| Roles and Responsibilities | 02.02.015 | A | The system shall provide the capability to identify unusual trends for amounts reported in current year and/or period cash reports from amounts reported in prior year and/or period cash reports using predetermined thresholds. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020206.A.2 | | | Financial_Reporting_Roles_and_Responsibilities_019 |
| Roles and Responsibilities | 02.02.016 | A | The system shall provide the capability to allow the user to identify if an adjustment is required to change official accounting records or to correct errors made during the preparation of a cash report. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2 | | | Financial_Reporting_Roles_and_Responsibilities_020 |
| Roles and Responsibilities | 02.02.017 | A | The system shall provide the capability to allow an authorized user to refer a proposed adjustment that needs to be made to the official accounting records to the affected DoD Component for final approval. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2 | | | Financial_Reporting_Roles_and_Responsibilities_021 |

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| Roles and Responsibilities | 02.02.018 | A | The system shall provide the capability to allow an authorized user to process all approved adjustments to correct errors made in the preparation of a cash report. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2 | | | Financial_Reporting_Roles_and_Responsibilities_022 |
| Roles and Responsibilities | 02.02.019 | A | The system must provide the capability to allow the user to identify monthly report adjustments by total amounts, type, and categories of reasons for adjustments made to correct errors during the preparation of cash reports. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207.B.2.b | | | Financial_Reporting_Roles_and_Responsibilities_023 |
| Roles and Responsibilities | 02.02.020 | A | The system must provide the capability to allow an authorized user the capability to submit the Statement of Interfund Transactions to the Under Secretary of Defense (Comptroller) USD.(C). | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6.4 | | | |
| Roles and Responsibilities | 02.02.021 | A | The system shall provide the capability to allow the Central Accounts Office (CAO) to submit the Statement of Intra-fund Transactions on behalf of the General Service Administration (GSA) to the Treasury Department. | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.4.1 | | | |
| Roles and Responsibilities | 02.02.022 | A | The system shall provide the capability to prepare monthly the Statement of Interfund Transactions, containing totals for each appropriation/limit charged and reimbursed, the reporting period, and the reporting office. | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6.3 | | | |

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| Roles and Responsibilities | 02.02.023 | A | The system shall provide the capability to allow an authorized user to submit the Statement of Interfund Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component. | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6.6.1.1. | | | |
| Roles and Responsibilities | 02.02.024 | A | The system shall provide the capability to allow an authorized user to submit the Statement of Transactions to the Office of the Under Secretary of Defense (OUSD). | | Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2011; Source Number: 030206 | | | Financial_Reporting_Roles_and_Responsibilities_024 |
| Roles and Responsibilities | 02.02.025 | A | The system shall provide the capability to allow authorized users to submit the Statement of Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component. | | Source: DoDFMR Vol 06A, Ch 03; Source Date: 5/1/2011; Source Number: 030206 | | | Financial_Reporting_Roles_and_Responsibilities_025 |
| Roles and Responsibilities | 02.02.026 | A | The system shall provide the capability to enable adjustments to be created to adjust the Fund Balance with Treasury General Ledger account for the amount of supported undistributed disbursements and collections reported in the departmental expenditure system. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D.4 | | | Financial_Reporting_Roles_and_Responsibilities_026 |

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| Roles and Responsibilities | 02.02.027 | A | The system shall provide the capability to reverse adjustments created to adjust the Fund Balance with Treasury General Ledger account for the amount of the supported undistributed disbursements and collections once the in-transit transactions are recorded in the source accounting system. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D.4 | | | Financial_Reporting_Roles_and_Responsibilities_027 |
| Roles and Responsibilities | 02.02.028 | A | The system shall provide the capability to capture data regarding the original adjustment with an explanation that the journal voucher is a reversing entry. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.D.5 | | | Financial_Reporting_Roles_and_Responsibilities_028 |
| Roles and Responsibilities | 02.02.029 | A | The Core financial system must have the capability to categorize journal vouchers by each of the applicable categories established by DFAS, DFAS customers, or DoD components in order to ensure greater management control and oversight of the journal voucher process. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.C.1.b | | | Financial_Reporting_Roles_and_Responsibilities_029 |
| Roles and Responsibilities | 02.02.030 | A | The Core financial system must ensure that all journal vouchers are annotated with the name, title, and office symbol of both the preparer and the approver. In an electronic environment, the name, title, and office symbol may be represented by a user ID. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020208.C.1.g | | | Financial_Reporting_Roles_and_Responsibilities_030 |
| Roles and Responsibilities | 02.02.031 | A | To support the Internal and External Reporting function, the Revenue System must be able to report the financial information required for program management performance reporting. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46 | | | | Financial_Reporting_Roles_and_Responsibilities_031 |

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| Roles and Responsibilities | 02.02.032 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a transaction register report. Parameters are: accounting period, transaction date range, or system date range. Result is a report displaying the following data elements for each transaction posted during the accounting period or date range specified: Fiscal year TAS Internal fund code Document number Transaction number Transaction date System date System time Entry user ID Debit account number(s) Debit amount(s) Credit account number(s) Credit amount(s) Object class United States Standard General Ledger (USSGL) attribute values. Provide an option to group transactions at the TAS, internal fund, or organization level. Transactions which occur from a single posting event must be grouped together. The report must include headings for each data element displayed. The report must include all transactions in all funds that occurred within the accounting period specified. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-03 | | Capture Financial Transaction Report | | Financial_Reporting_022 |

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| Roles and Responsibilities | 02.02.033 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-01 | | Capture Financial Transaction Report | | Financial_Reporting_031 |
| Roles and Responsibilities | 02.02.034 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate reclassified consolidated agency financial statements for input to GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-12 | | Assemble Certified Financial Statement Package | | Financial_Reporting_035 |

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| Roles and Responsibilities | 02.02.035 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the GL accounts and balances that make up the amounts, from the General Ledger (GL) account balances to the individual balances by TAS, and to detailed GL transactions. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-13 | | Assemble Certified Financial Statement Package | | Financial_Reporting_036 |
| Roles and Responsibilities | 02.02.036 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly unaudited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year. | | Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 0104 □ Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: 0105 | Assemble Certified Financial Statement Package | | Financial_Reporting_038 |
| Roles and Responsibilities | 02.02.037 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-08 | | | | Financial_Reporting_074 |

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| Roles and Responsibilities | 02.02.038 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing-Import the Monthly DT/DV support listing from the Government Online Accounting Link System (GOALS) II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-07 | | | | Financial_Reporting_Roles_and_Responsibilities_003 |
| Roles and Responsibilities | 02.02.039 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket or Debit Voucher number), dollar amount, and document date of: Items on the DT/DV support listing and not in the agency's general ledger Items on the DT/DV support listing for a different amount than in the agency's general ledger Items in the agency's general ledger and not on the DT/DV support listing | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-09 | | | | Financial_Reporting_075 |

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| Budgetary and Fund Status Reporting | 02.03.001 | A | The system must have the capability to generate the Report on Budget Execution and Budgetary Resources (SF-133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with OMB Circular A-11 instructions and the U.S. SGL crosswalk to the SF-133 report. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-09 | Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040301 | | | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_001 |
| Budgetary and Fund Status Reporting | 02.03.002 | A | The system shall have the capability to produce an SF 133 for the following current accounts: 1. Military functions accounts a. General Fund b. Management Fund c. Public Enterprise Revolving Fund d. Intragovernmental Revolving Fund (includes Working Capital Funds) e. Special Fund f. Trust Non-Revolving/Trust Revolving Funds. 2. Civil functions accounts (except those of the Corps of Engineers) 3. Security Assistance Program Accounts 4. Credit Financing Accounts | | Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040302B | | | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_002 |
| Budgetary and Fund Status Reporting | 02.03.003 | A | 'The system shall provide the capability to produce a Report on Total Reimbursement which identifies supplemental budget execution data, with respect to reimbursements, in terms of their sources and the FY programs being executed. | | Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040401 □ Source: DoDFMR Vol 12, Ch 06; Source Date: 9/1/1996; Source Number: 060301 | | | |

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| Budgetary and Fund Status Reporting | 02.03.004 | A | To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-01 | | | | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_010 |
| Budgetary and Fund Status Reporting | 02.03.005 | A | The system must support reporting the monthly outlay execution data (specifically the Statement of Transactions (SoT) to the Department of the Treasury) to OUSD(C)/(P/B) (P&FC) in electronic format at the same time it is reported to the Department of the Treasury each month. | | Source: DoDFMR Vol 06A, Ch 04; Source Date: 3/1/2009; Source Number: 040601D | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_071 |
| Budgetary and Fund Status Reporting | 02.03.006 | A | The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, "Identifying and Reporting Earmarked Funds"). | Source: OMB Circular A-136; Source Date: 9/1/2010; Source Number: II.4.3.5 Source: SFFAS-27; Source Date: 12/1/2004; Source Number: | Source: DoDFMR Vol 04, Ch 15; Source Date: 2/1/2009; Source Number: 150302, 150401 | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_006 |

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| Budgetary and Fund Status Reporting | 02.03.007 | A | The financial reporting system shall have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). The DoD has elected to aggregate smaller budget accounts within an account grouping titled "Other Accounts." The major account groupings and the aggregate of smaller budget accounts shall, in total, agree with the amounts reported on the face of the reporting entity's SBR. | | Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 1202 | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_068 |
| Budgetary and Fund Status Reporting | 02.03.008 | A | The financial reporting system shall have capabilities for RSI Reporting on Military Equipment Deferred Maintenance. The Military Departments shall use the format in Table 12-2 to report material amounts of deferred maintenance on military equipment. | | Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 120304 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_011 |
| Budgetary and Fund Status Reporting | 02.03.009 | A | The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to report the quantities, additions, and deletions of Heritage Assets under their control in a Stewardship Report titled, "Heritage Assets". | | Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 120401 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_008 |

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| Budgetary and Fund Status Reporting | 02.03.010 | A | The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled "Stewardship Land". | | Source: DoDFMR Vol 06B, Ch 12; Source Date: 9/1/2009; Source Number: 120401 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_009 |
| Cash Accountability Reporting | 02.04.001 | A | The system shall provide automated functionality for cash assets to be reported to the U. S. Department of the Treasury. | Source: SFFAS-1; Source Date: 6/1/2011; Source Number: Para 22 | | | | Financial_Reporting_Cash_Accountability_Reporting_001 |
| Cash Accountability Reporting | 02.04.002 | A | The system shall provide the capability to capture summarized information on adjustments to prior month's disbursements and collections on the succeeding month's SF 1219. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507 | | | Financial_Reporting_Cash_Accountability_Reporting_002 |
| Cash Accountability Reporting | 02.04.003 | A | The system shall provide the automated functionality to generate and transmit cash reporting data to Treasury's Consolidated Monthly Statements of Accountability (SOA) based on the DoD disbursing officers' individual, monthly SF 1219 Reports. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190107 | | | Financial_Reporting_Cash_Accountability_Reporting_003 |
| Cash Accountability Reporting | 02.04.004 | A | The system shall provide the capability for a user to ensure the dollar amounts reported in the official cash reports are verified against the amounts contained in the official accounting records. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020202.B7.C | | | Financial_Reporting_Cash_Accountability_Reporting_005 |

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| Cash Accountability Reporting | 02.04.005 | A | The system shall provide the capability to provide status reports on all unprocessed in-transit disbursements, undistributed in-transit disbursements or any other in-transit transactions. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111406. C | | | Financial_Reporting_Cash_Accountability_Reporting_006 |
| Cash Accountability Reporting | 02.04.006 | A | The system shall provide the capability for authorized users to perform a monthly detailed reconciliation of their Fund Balance With Treasury accounts. | | Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020404A | | | Financial_Reporting_Cash_Accountability_Reporting_007 |
| Cash Accountability Reporting | 02.04.007 | A | The system shall provide the capability to capture a file of intransit transactions. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111404.A2 | | | Financial_Reporting_Cash_Accountability_Reporting_008 |
| Cash Accountability Reporting | 02.04.008 | A | The system shall provide the capability to prepare the monthly Statement of Interfund Transactions report. | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6 | | | |
| Cash Accountability Reporting | 02.04.009 | A | The system shall provide users with the capability to match a chargeback transaction with the appropriation or fund that was charged when the original disbursement was issued. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110904 | | | Financial_Reporting_Cash_Accountability_Reporting_009 |
| Cash Accountability Reporting | 02.04.010 | A | The system shall provide the automated functionality to reject the processing and distribution of in-transit disbursement transactions if the amount is \$2,500 or less. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111401.D.2 | | | Financial_Reporting_Cash_Accountability_Reporting_010 |

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| Cash Accountability Reporting | 02.04.011 | A | The system shall provide the automated functionality to match disbursements to its corresponding, detail-level obligation and post it as promptly as current systems and business practices reasonably permit. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 110301 | | | Financial_Reporting_Cash_Accountability_Reporting_011 |
| Cash Accountability Reporting | 02.04.012 | A | The system shall provide the automated functionality to capture current period adjustments supported by detailed written documentation that will provide an audit trail to the source transaction(s). | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020207 | | | Financial_Reporting_Cash_Accountability_Reporting_012 |
| Cash Accountability Reporting | 02.04.013 | A | The system shall provide the capability to capture cross-disbursement transactions input manually and electronically. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111405 | | | Financial_Reporting_Cash_Accountability_Reporting_013 |
| Cash Accountability Reporting | 02.04.014 | A | The system shall provide the capability to generate a consolidated Statement of Accountability (SF1219) by DSSN to reflect line items reported to Treasury. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-12 | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190501 | | | Financial_Reporting_Cash_Accountability_Reporting_014 |

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| Cash Accountability Reporting | 02.04.015 | A | The system must provide the capability to support the management of multiple Agency Location Codes (ALC), (i.e. disbursing status symbol number) and associate the appropriate ALC with each transaction involving Fund balance with Treasury to facilitate external reporting (e.g., Financial Management Service (FMS)-224) and reconciliation with Treasury. Note: Treasury is developing Government-wide accounting requirements, which will require the Treasury fund symbol in addition to the Agency Location Code. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-01 and FBA-07 | | | | Financial_Reporting_Cash_Accountability_Reporting_016 |
| Cash Accountability Reporting | 02.04.016 | A | The system shall provide the capability to distribute a daily transaction file of "By Others" cross disbursing details to each Paying Center. | | Source: DoDFMR Vol 03, Ch 11; Source Date: 11/1/2010; Source Number: 111405. A.2 | | | Financial_Reporting_Cash_Accountability_Reporting_018 |
| Cash Accountability Reporting | 02.04.017 | A | The system shall provide the capability to generate a report of transaction level details for the TAS/TAFS totals on the Financial Management Service (FMS) Form 224, Statement of Transactions. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 45 | | | | Financial_Reporting_Cash_Accountability_Reporting_019 |
| Cash Accountability Reporting | 02.04.018 | A | To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture the TAS/BETC on all transactions that impact the FBWT and are reported through the Government wide Accounting (GWA) system. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-09 | | | | Financial_Reporting_Cash_Accountability_Reporting_020 |

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| Cash Accountability Reporting | 02.04.019 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import the Agency Confirmation Report (ACR) support listing from the GOALS II/IAS RFC Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-01 | | | | Financial_Reporting_Cash_Accountability_Reporting_021 |
| Cash Accountability Reporting | 02.04.020 | A | The system shall have the automated capability to generate a supplemental SF 1219 when final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are found to be necessary. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507 | | | Financial_Reporting_Cash_Accountability_Reporting_023 |
| Cash Accountability Reporting | 02.04.021 | A | The system shall have the capability to attach supporting documentation for the adjustment entries as part of the supplemental SF 1219. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507 | | | Financial_Reporting_Cash_Accountability_Reporting_024 |
| Cash Accountability Reporting | 02.04.022 | A | The system must have the automated capability to generate a separate SF 1219 for each Disbursing Station Symbol Number (DSSN). | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.D | | | Financial_Reporting_Cash_Accountability_Reporting_025 |
| Cash Accountability Reporting | 02.04.023 | A | The system must provide an automated capability to reconcile the Fund Balance With Treasury (SGL 1010) account balances recorded in the DoD internal ledger for each fund symbol with the Treasury's records on a monthly basis. | Source: I TFM 2-5100; Source Date: 3/29/2012; Source Number: Sec 5130 | | | | Financial_Reporting_Cash_Accountability_Reporting_026 |

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| Cash Accountability Reporting | 02.04.024 | A | The system shall provide the automated capability to enable the reconciliation of transactions identified on the FMS 6652 Statement of Differences received from Treasury. | Source: I TFM 2-5100; Source Date: 3/29/2012; Source Number: Sec 5140 | | | | Financial_Reporting_Cash_Accountability_Reporting_027 |
| Cash Accountability Reporting | 02.04.025 | A | The system shall provide the capability to reconcile the Statement of Transactions received from another DFAS Center or agency with the detailed transactions received from the same DFAS Center or agency. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 8/1/2011; Source Number: 020204.B | | | Financial_Reporting_Cash_Accountability_Reporting_028 |
| Cash Accountability Reporting | 02.04.026 | A | The system shall provide the capability to reconcile the Statement of Interfund Transactions received from another DFAS Center or agency to the Government wide Account (GWA) Statement with the Treasury Department. | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.6 | | | |
| Cash Accountability Reporting | 02.04.027 | A | The system shall provide the capability to reconcile the Statement of Interfund Transactions received from another DFAS Center or agency with the detailed transactions received from the same DFAS Center or agency. | | Source: DoD 4000.25-7-M; Source Date: 5/15/2007; Source Number: C5.5.3 | | | |
| Cash Accountability Reporting | 02.04.028 | A | The system shall provide the capability to record an adjustment to correct a discrepancy between the DoD or DoD Component General Ledgers, including all subsidiary ledgers, and the corresponding balance recorded at the U.S. Treasury identified during the Fund Balance With Treasury reconciliation process. | | Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020701 | | | Financial_Reporting_Cash_Accountability_Reporting_029 |

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| Cash Accountability Reporting | 02.04.029 | A | The system shall provide the capability to allow a user to submit an SF 1219 each month for each DSSN assigned whether or not any transactions occur or any accountable balance is involved. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190501 | | | Financial_Reporting_Cash_Accountability_Reporting_030 |
| Cash Accountability Reporting | 02.04.030 | A | The system must provide the capability to prevent the submission of a corrected/amended SF 1219 in the same accounting period the original SF 1219 was submitted to Treasury. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190507 | | | Financial_Reporting_Cash_Accountability_Reporting_031 |
| Cash Accountability Reporting | 02.04.031 | A | To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture “Treasury Document #” on all transactions that impact the Fund Balance with Treasury (FBWT). | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-11 | | | | |
| Cash Accountability Reporting | 02.04.032 | A | The system shall provide the capability to use the calendar month as the reporting period so that the reporting period begins on the first day of each calendar month and ends on the last day, unless exception conditions are met on the SF 1219. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E | | | Financial_Reporting_Cash_Accountability_Reporting_033 |

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| Cash Accountability Reporting | 02.04.033 | A | The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer is relieved from disbursing duties prior to the last day of the month. In which case, the reporting period shall begin on the first day of each calendar month and end on the final day for which the Disbursing Officer has disbursing duties on the SF 1219. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E | | | Financial_Reporting_Cash_Accountability_Reporting_034 |
| Cash Accountability Reporting | 02.04.034 | A | The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer commences disbursing duties on a day other than the first day of the month. In which case, the reporting period shall begin on the first day for which the Disbursing Officer commenced disbursing duties and end on the final day of the calendar month on the SF 1219. | | Source: DoDFMR Vol 05, Ch 19; Source Date: 8/1/2011; Source Number: 190502.E | | | Financial_Reporting_Cash_Accountability_Reporting_035 |

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| Cash Accountability Reporting | 02.04.035 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to Generate the FMS 224 Report. Parameter is the accounting period. Result is the Financial Management Service (FMS) 224, Statement of Transactions, for non-Governmentwide Accounting (GWA) reporting Agency Location Code (ALC's). Generate the report in both hard copy and electronic formats required by the Department of the Treasury. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-10 | | Capture Financial Transaction Report | | Financial_Reporting_002 |
| Cash Accountability Reporting | 02.04.036 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the FMS 224. Detailed transactions must include: Agency Location Codes (ALC) Treasury Account Symbol (TAS) Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-13 | | Capture Financial Transaction Report | | Financial_Reporting_010 |

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| Cash Accountability Reporting | 02.04.037 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS Partial 224 Report. Parameters are the ALC Business Activity, GWA Reporter Category, and accounting period. Result is the FMS Partial 224 for transactions associated with the ALC's Business Activity (Intra-governmental Payments and Collections (IPAC), CA\$HLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-11 | | Capture Financial Transaction Report | | Financial_Reporting_023 |

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| Cash Accountability Reporting | 02.04.038 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Partial 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the Partial 224. Detailed transactions must include: ALC TAS Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-14 | | Capture Financial Transaction Report | | Financial_Reporting_027 |
| Cash Accountability Reporting | 02.04.039 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate a Partial 224 Exception Report. Parameter is accounting period. Result is a list of the FBWT transactions that were posted to an ALC, but are ineligible for inclusion on the P224 based on the ALC's business activity. Transactions must include: ALC TAS Transaction amount Confirmation date Document number. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-15 | | Capture Financial Transaction Report | | Financial_Reporting_028 |

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| Cash Accountability Reporting | 02.04.040 | A | To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I Treasury Financial Manual (TFM) -6-8500, Cash Forecasting Requirements. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-16 | | Capture Financial Transaction Report | | Financial_Reporting_029 |
| Foreign Currency Reporting | 02.05.001 | A | The system shall provide the capability to produce the International Balance of Payments (IBOP) quarterly report in the following four parts: Part I: Disbursements Part II: Reimbursements Part III: Receipts Part IV: Supplemental Data. Report shall be provided to the Department of Commerce no later than 45 calendar days following the end of the quarter. | | Source: DoDFMR Vol 06A, Ch 13; Source Date: 5/1/2011; Source Number: 1301 | | | Financial_Reporting_Foreign_Currency_Reporting_001 |
| Foreign Currency Reporting | 02.05.002 | A | The system shall provide the capability to produce the monthly DD-COMP (M) 1506 - Foreign Currency Fluctuations, Defense Report (O&M) in accordance with DoDFMR formats. | | Source: DoDFMR Vol 06A, Ch 07; Source Date: 5/1/2011; Source Number: 070301 | | | Financial_Reporting_Foreign_Currency_Reporting_002 |
| Foreign Currency Reporting | 02.05.003 | A | The system shall provide the capability to produce the monthly DD-COMP (M) 1761 - Foreign Currency Fluctuations, Construction, Defense Report in accordance with DoDFMR formats. | | Source: DoDFMR Vol 06A, Ch 07; Source Date: 5/1/2011; Source Number: 070303 | | | Financial_Reporting_Foreign_Currency_Reporting_003 |

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| Foreign Currency Reporting | 02.05.004 | A | The system shall provide the automated functionality to generate Consolidated Disbursing Officers' Quarterly Foreign Currency Reports. | | Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160202 | | | Financial_Reporting_Foreign_Currency_Reporting_004 |
| Foreign Currency Reporting | 02.05.005 | A | The system shall provide the automated functionality to transmit the Consolidated Foreign Currency Report to Department of the Treasury and Department of Commerce 45 calendar days after the close of each quarter. | | Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160202 | | | Financial_Reporting_Foreign_Currency_Reporting_007 |
| Foreign Currency Reporting | 02.05.006 | A | The system shall provide the capability to capture all collections, disbursements, and accommodation exchanges reported on the DD Form 2663, from Disbursing Officers (DOs), Deputy DOs, Agents, and Cashiers who engage in foreign currency transactions. | | Source: DoDFMR Vol 05, Ch 16; Source Date: 2/1/2011; Source Number: 160101 | | | Financial_Reporting_Foreign_Currency_Reporting_006 |
| Revenue and Accounts Receivable Reporting | 02.06.001 | A | The system shall provide the capability to produce the Monthly Receivables Data file (MRD) . | | Source: DoDFMR Vol 04, Ch 03; Source Date: 11/1/2009; Source Number: 030102 | | | |
| Revenue and Accounts Receivable Reporting | 02.06.002 | A | The system shall provide the capability to produce the quarterly Current Status Accounts Receivable (Original Maturity of Less Than 90 Days) from Foreign Obligor Report. | | Source: DoDFMR Vol 06A, Ch 12; Source Date: 8/1/2011; Source Number: 121103 □ Source: DoDFMR Vol 06A, Ch 12; Source Date: 8/1/2011; Source Number: Figure 12-3 | | | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_002 |

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| Revenue and Accounts Receivable Reporting | 02.06.003 | A | The system shall provide the capability to produce the annual Actual Revenue and Obligations - RCS: DD-A&T(Q&A)1649 Report. | | Source: DoDFMR Vol 11A, Ch 16; Source Date: 8/1/2002; Source Number: 160208 and Figure 16-3 | | | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_003 |
| Intragovernmental Reporting | 02.07.001 | A | The system shall link the buyer and seller through a common agreement number (order number) for elimination, no later than seller acceptance of the order, when all buyer and seller attributes are known. | Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec 4706 | | | | Financial_Reporting_Intragovernmental_Reporting_001 |
| Intragovernmental Reporting | 02.07.002 | A | The system shall provide the capability for generating trading partner data for matching of buyer and seller data across reporting entities within the Department of Defense and other government entities it conducts trade with. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130501 | | | Financial_Reporting_Intragovernmental_Reporting_002 |
| Intragovernmental Reporting | 02.07.003 | A | The system shall provide the capability for making an adjustment to trading partner data so that buyer and seller data will agree between reporting entity within the Department of Defense and other government entities it conducts trade with. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503 A. | | | Financial_Reporting_Intragovernmental_Reporting_003 |
| Intragovernmental Reporting | 02.07.004 | A | The system shall have the capability to accumulate balances by Treasury Index for Level 1 Trading Partners. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130502 | | | Financial_Reporting_Intragovernmental_Reporting_004 |
| Intragovernmental Reporting | 02.07.005 | A | The system shall provide the capability to reconcile buyer and seller financial bookings as they occur but no later than monthly or as required by the order. | Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706 | | | | Financial_Reporting_Intragovernmental_Reporting_005 |

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| Intragovernmental Reporting | 02.07.006 | A | The system shall provide the capability to categorize Intragovernmental transaction data into four groups: sales of goods and services to federal reporting entities, intragovernmental fiduciary transactions, transfer-in(out), and prior period adjustments. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130301 | | | Financial_Reporting_Intragovernmental_Reporting_006 |
| Intragovernmental Reporting | 02.07.007 | A | The system shall provide the user the capability to report Level 3 Undistributed Collections for intragovernmental transactions. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503 | | | Financial_Reporting_Intragovernmental_Reporting_007 |
| Intragovernmental Reporting | 02.07.008 | A | The system shall have a systemic edit to prevent a user from using Level 1 Federal amounts to aid in the elimination of Level 2 or 3 Federal amounts. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503 A | | | Financial_Reporting_Intragovernmental_Reporting_008 |
| Intragovernmental Reporting | 02.07.009 | A | The system shall provide the capability to enable the user to systemically crosswalk the SFIS element to the Trading Partner Code. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 53 | | | | Financial_Reporting_Intragovernmental_Reporting_009 |
| Intragovernmental Reporting | 02.07.010 | A | The system shall provide automated functionality to associate transactions by Business Partner Network (BPN) number. | Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706 | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-46 | | | Financial_Reporting_Intragovernmental_Reporting_010 |
| Intragovernmental Reporting | 02.07.011 | A | The system shall allow a buyer to record intragovernmental advance payments as an asset for elimination reporting purposes. | Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706 | | | | Financial_Reporting_Intragovernmental_Reporting_011 |

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| Intragovernmental Reporting | 02.07.012 | A | The system shall allow a seller to record the receipt of an intragovernmental advance payment as a liability for elimination reporting purposes. | Source: I TFM 2-4700; Source Date: 5/15/2012; Source Number: Sec. 4706 | | | | Financial_Reporting_Intragovernmental_Reporting_013 |
| Intragovernmental Reporting | 02.07.013 | A | The system will have the capability to maintain summary level data by Entity Code. | | Source: DoDFMR Vol 06B, Ch 13; Source Date: 3/1/2012; Source Number: 130503 | | | Financial_Reporting_Intragovernmental_Reporting_014 |
| Trial Balance Reporting | 02.08.001 | A | The system shall provide the capability to report the following balances by FACTS II general ledger account and attribute, when applicable, for each of the types of appropriations and funds listed in DoDFMR Vol 6a Chap 4 paragraph 040102, above: A. Regular and transfer appropriations B. Transfers to other federal agencies under the appropriation (transfer appropriation accounts) C. Investments held (at par) D. Unamortized investment premiums and discounts E. Unfunded contract authority F. Authority to borrow from the Treasury, the public, or both. | | Source: DoDFMR Vol 06A, Ch 04; Source Date: 5/1/2011; Source Number: 040202 | | | Financial_Reporting_Trial_Balance_Reporting_001 |
| Trial Balance Reporting | 02.08.002 | A | The system shall provide the capability to produce the Federal Agencies Centralized Trial Balance System (FACTS I & FACTS III) bulk transfer data file. | Source: OMB Circular A-11; Source Date: 8/18/2011; Source Number: Sec. 82.12□Source: I TFM 2-4200; Source Date: 7/11/2011; Source Number: Para 4210 | Source: DoDFMR Vol 06A, Ch 06; Source Date: 4/1/2011; Source Number: 0601 | | | Financial_Reporting_Trial_Balance_Reporting_002 |

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| Trial Balance Reporting | 02.08.004 | A | To support the Internal and External Reporting function, the Revenue System must be able to support reporting of FACTS I and FACTS II data as required by the core financial management system. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46 | | | | Financial_Reporting_Trial_Balance_Reporting_005 |
| Trial Balance Reporting | 02.08.005 | A | To support the Internal and External Reporting function, the Revenue System must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 45 | | | | |
| Trial Balance Reporting | 02.08.006 | A | To support the Internal and External Reporting function, the Revenue System must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account: <ul style="list-style-type: none"> • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46 | | | | |

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| Trial Balance Reporting | 02.08.007 | A | To support the Internal and External Reporting function, the Revenue System must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements: Fiscal year; TAS/TAFS; Internal fund; Document number; Document entry date; Document entry time; Document entry User ID; Document transaction date; Transaction type; Debit account number; Debit account object class; Debit amount; Credit account number; Credit account object class; Credit amount; United States Standard General Ledger (USSGL) attribute domain headings; and USSGL attribute values associated with the transaction. The register must include all transactions that occurred within the accounting period specified. | Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 46 | | | | Financial_Reporting_Trial_Balance_Reporting_008 |

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| Trial Balance Reporting | 02.08.008 | A | All agencies must provide Financial Management Service (FMS) with required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS I). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data. | Source: TFM Vol 1, Part 2, Ch 4700, Sec 4701; Source Date: 6/1/2010; Source Number: | Source: DoDFMR Vol 06A, Ch 06; Source Date: 2/1/2009; Source Number: 060203 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_042 |
| Trial Balance Reporting | 02.08.009 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to export bulk transfer files for Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II Adjusted Trial Balances (ATBs) to the Department of Treasury's FMS | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-07 | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_009 |

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| Trial Balance Reporting | 02.08.010 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances. The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position see 02.01.192-2 for balance of language. The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources and the SF-133. | Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-02 | | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_032 |

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| Financial Statement Notes | 02.09.001 | A | The system should allow a user the capability to input the following disclosures in its financial statements for general PP&E: the cost, depreciation/amortization method, service life, acquisition value, accumulated depreciation/amortization, net book value by major asset class, general PP&E in the possession of contractors, restrictions on the use or convertibility of general PP&E, and other information including adjustments, general disclosures, and information regarding heritage assets and stewardship land. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101202 | | | Financial_Reporting_Financial_Statement_Notes_002 |
| Financial Statement Notes | 02.09.002 | A | The system shall have the capability for an entity to disclose the cost of improving, reconstructing, or renovating heritage assets. Also, in the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as "Cost of Heritage Assets" in the footnotes. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 102004 B | | | |
| Financial Statement Notes | 02.09.003 | A | The system shall allow a user the capability to classify assets as required for all categories of PP&E for which maintenance or repairs have been deferred and the method of measuring the deferred maintenance or repairs. | | Source: DoDFMR Vol 06B, Ch 12; Source Date: 2/1/2012; Source Number: 120301 B | | | Financial_Reporting_Financial_Statement_Notes_004 |

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| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|---------------------------|---------------|--------------------|--|---|---|----------------------|--------------------------|---|
| Financial Statement Notes | 02.09.004 | A | The cost accounting system must eliminate Inter-entity expenses/assets and financing sources for any consolidated financial statements covering both entities. | Source: SFFAS-4; Source Date: 6/1/2011; Source Number: para 109 | Source: DoDFMR Vol 06B, Ch 05; Source Date: 5/1/2012; Source Number: 050202 A 1 □ Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 1.G, pg 11, 102003 A and D | | | Financial_Reporting_Financial_Statement_Notes_006 |
| Financial Statement Notes | 02.09.005 | A | The system shall provide the capability to capture the total of cash resources under the control of the reporting entity on Line 1 of Note 7, Cash and Other Monetary Assets. This includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.A | | | Financial_Reporting_Financial_Statement_Notes_008 |
| Financial Statement Notes | 02.09.006 | A | The system shall provide the capability to capture the total U.S. dollar equivalent of Nonpurchased Foreign Currencies held in Foreign Currency Fund accounts on Line 2 of Note 7, Cash and Other Monetary Assets. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.B | | | Financial_Reporting_Financial_Statement_Notes_009 |
| Financial Statement Notes | 02.09.007 | A | The system shall provide the capability to capture Total Cash, Foreign Currency and Other Monetary Assets and report it on Line 4 of Note 7, Cash and Other Monetary Assets. Line 4 should equal the sum of lines 1,2 and 3 of the Note. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.D | | | Financial_Reporting_Financial_Statement_Notes_010 |

FINANCIAL REPORTING REQUIREMENTS

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| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|---------------------------|-----------|-------------|--|--|--|---|-------------------|---|
| Financial Statement Notes | 02.09.008 | A | The system shall provide the capability to validate that the amount for Line 4 of Note 7, Cash and Other Monetary Assets equals the amount reported on the Balance Sheet. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100902.D | | | Financial_Reporting_Financial_Statement_Notes_011 |
| Financial Statement Notes | 02.09.009 | A | To support the Financial Reporting process, the Core financial system must provide automated functionality, to DoD Components, for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report. | | Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020201 (A1-A5) | Request, Collect, and Analyze Narrative and or Footnote Information | | |
| Financial Statement Notes | 02.09.010 | A | Comparative financial statements are required. Information for the current and preceding years should be presented regardless of the type of audit opinion rendered by the auditor. Footnotes should contain the information necessary for full disclosure of both years. | Source: OMB Circular A-136; Source Date: 9/1/2010; Source Number: Sec II.4.1 | | Request, Collect, and Analyze Narrative and or Footnote Information | | Financial_Reporting_006 |
| Financial Statement Notes | 02.09.011 | A | The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported. | Source: OMB Circular A-136; Source Date: ; Source Number: | Source: DoDFMR Vol 06B, Ch 01; Source Date: 9/1/2008; Source Number: □ Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100101 | Request, Collect, and Analyze Narrative and or Footnote Information | | Financial_Reporting_008 |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|---------------------------|---------------|--------------------|--|---|--|---|---|-------------------------|
| Financial Statement Notes | 02.09.012 | A | The system must allow the reporting entity, who is primarily responsible, the ability to prepare the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the Consolidated Variance Analysis Supplemental Report significant year-to-year changes in amounts reported on lines of the Principal Statements. | | Source: DoDFMR Vol 06B, Ch 02; Source Date: 8/1/2008; Source Number: 020102 □ Source: DoDFMR Vol 06B, Ch 02; Source Date: ; Source Number: Table 2-2, Note 1 | Request, Collect, and Analyze Narrative and or Footnote Information | | Financial_Reporting_014 |
| Financial Statement Notes | 02.09.013 | A | The system shall report both entity assets (those assets which the reporting entity has authority to use in its operations) and "non-entity assets" (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government. | Source: SFFAS-1; Source Date: 3/1/1993; Source Number: para 25 and 26 | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100402A | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_043 |
| Financial Statement Notes | 02.09.014 | A | The financial reporting system shall provide capability for consistency in Formatting of Notes. A consistent format is required for the narrative portion of notes. The narrative will first explain abnormal balances followed by definitions and other relevant disclosures. References to financial regulations or other notes are not required in the note narrative. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100207 | | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_069 |

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

| Chapter | Req Id | Change Type | Requirement | Federal Sources | DoD Sources | BPM Processes | End 2 End Process | DFMIG Rule Name |
|---------------------------|-----------|-------------|---|-----------------|--|-----------------------------|---|-------------------------|
| Financial Statement Notes | 02.09.015 | A | The system should allow for disclosure of all items that represent more than 10 percent of the value of the the Other line item, or if no amount encompasses 10 percent or more of the Other line item, that the amount is attributable to multiple items. | | Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 100802D | Perform Financial Reporting | Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management | Financial_Reporting_052 |

ACRONYMS

| | |
|---------------|---|
| DFAS | Defense Finance and Accounting Service |
| DoD | Department of Defense |
| DoDFMR | DoD Financial Management Regulation |
| DoDI | Department of Defense Instruction |
| FASAB | Federal Accounting Standards Advisory Board |
| FFMIA | Federal Financial Management Improvement Act |
| FSIO | Financial System Integration Office |
| FY | Fiscal Year |
| GFRS | Government wide Financial Report System |
| GOALS | Government Online Accounting Link System |
| MD&A | Management Discussion and Analysis |
| ODO | Other Defense Organizations |
| OFFM | Office of Federal Financial Management |
| OMB | Office of Management and Budget |
| OUSD(C)/(P/B) | Office of the Under Secretary of Defense (Comptroller) Program/Budget |
| NAFI | NonAppropriated Fund Instrumentality |
| P&FC | Program and Financial Control Directorate |
| RSI | Required Supplementary Information |
| SBR | Statement of Budgetary Resources |
| SF | Standard Form |
| SFFAS | Statement of Federal Financial Accounting Standard |
| TAS | Treasury Account Symbol |
| TFM | Treasury Financial Manual |
| WCF | Working Capital Fund |