



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual  
Volume 5, Revenue and Accounts Receivable

September 2013

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.

<b>VOLUME 5 - Revenue and Accounts Receivable</b>		
<b>Req ID</b>	<b>Change Type and Description</b>	<b>Reason for Change</b>
<b>05.02.070</b>	<b>D - Invalid Requirement</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>05.02.077</b>	<b>D - Not Supported by a Correct Source/Reference</b>	<b>The authoritative source does not cover establishing obligations for receivables.</b>
<b>05.02.078</b>	<b>D - Duplicate Requirement Deleted</b>	<b>Duplicate of 17.06.017 and 17.06.018</b>
<b>05.02.079</b>	<b>A - New Based on Review of an Existing Authoritative source</b>	
<b>05.03.002</b>	<b>D - Duplicate Requirement Deleted</b>	<b>Covered by requirements 05.03.045, 05.03.012 and 05.03.039</b>
<b>05.03.003</b>	<b>D - Duplicate Requirement Deleted</b>	<b>Duplicate of 05.03.044</b>
<b>05.03.044</b>	<b>A - New Based on Review of an Existing Authoritative source</b>	
<b>05.03.045</b>	<b>A - New Based on Review of an Existing Authoritative source</b>	
<b>05.05.022</b>	<b>D - Not Supported by a Correct Source/Reference</b>	<b>Authoritative source does not cover requirement</b>
<b>05.06.033</b>	<b>A - New Based on Review of an Existing Authoritative source</b>	

***Chart Legend:***

**A - Added**

These are new requirements due to revised and updated source documents.

**C - Changed**

These requirements were contained in previous releases, but were changed for various reasons.

**D - Deleted**

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.



# Defense Finance and Accounting Service

DFAS 7900.4-M

## Financial Management Systems Requirements Manual Volume 05, Revenue and Accounts Receivable

September 2013

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Strategy, Policy and Requirements

**SUBJECT:** Financial Management Systems Requirements  
**Volume 05, Revenue and Accounts Receivable**

### 1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Revenue and Accounts Receivable financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a compilation of the Revenue and Accounts Receivable specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these Revenue and Accounts Receivable specific items contained in this volume.

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 of requirements may be accessed.

c. Adherence to these requirements and all other applicable DFAS 7900.4-M requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the Revenue and Accounts Receivable specific financial management systems requirements for system and program managers' use in developing Revenue and Accounts Receivable functionality.

### 2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

### 3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements,

mandated by policy, for Revenue and Accounts Receivable 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 systems 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 Management Systems and Requirements Branch  
8899 East 56th Street  
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to [ffmiarequirements@dfas.mil](mailto:ffmiarequirements@dfas.mil)

#### 4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently “stand-alone” or “stovepipe” systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, “data calls,” or other inefficient and error-prone methods.

b. 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 services 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 Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia/bluebook.html>

#### 7. EFFECTIVE DATE: This Volume is effective immediately.

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## **REVENUE AND ACCOUNTS RECEIVABLE INTRODUCTION**

1. The Department of Defense, like most Federal agencies, receives the vast majority of its operating funds through appropriations authorized by the Congress. From the proprietary accounting perspective, appropriations are accounted for as financing sources when used. Appropriations used occurs when an entity acquires goods and services or provides grants that are authorized to be paid out of those appropriations. The Department annually uses over \$200 billion of appropriated capital.
2. However, in addition to appropriations, the Department of Defense annually earns over \$50 billion of revenues from providing goods and services to the public and other governmental entities. The Department's revenue arose as a result of exchange transactions, i.e., the Department provided goods and services in exchange for monetary resources. In any given year, DoD receives about \$300 billion in revenues and financing sources (including interest earned, gains, donations, and other miscellaneous inflows of resources).
3. Accounting and systems requirements for recognizing revenue and financing sources and establishing and managing receivable/debts are primarily contained in the Office of Federal Financial Management (OFFM-NO-0106), Joint Financial Management Improvement Program System Requirements 03-01 (JFMIP-SR-03-01, Reference (e)), Statement of Federal Financial Accounting Standards (SFFAS), reporting requirements of Treasury Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II, and intergovernmental reconciliations and eliminations in accordance with Office of Management and Budget (OMB) Bulletin No. 01-09, as amended (Reference(f)) and the Department of Defense Financial Management Regulation (DoDFMR), Volume 4 (Reference (g)). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.002		When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system shall recognize a gain or loss rather than revenue or expense so as to differentiate such transactions.	Source: SFFAS7,35; Source Date: 4/1/1996; Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012	Manage Receivables Post to General Ledger	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	Recognize_Revenue_001
Recognize Revenue (Including Financial Sources)	05.01.003		The system must recognize revenue when services are provided to the public or another government entity (except for specific services produced to order under a contract).	Source: SFFAS7,36; Source Date: 4/1/1996; Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012	Manage Receivables Manage Supply Chain Entitlement Post to General Ledger	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	Recognize_Revenue_002

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.004		When specific goods are made to order under a contract (either short or long term), or specific services are produced to order under a contract (either short or long term), the system shall recognize monthly revenue based on the ratio that the costs incurred to date on that order bear to the total costs estimated to be incurred on the order when it is completed. If a loss is probable (more likely than not), revenue shall continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss shall be recognized in proportion to total cost over the life of the contract.	Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012	Manage ReceivablesManage Supply Chain EntitlementPost to General Ledger	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	Recognize_Revenue_003
Recognize Revenue (Including Financial Sources)	05.01.005		When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are issued to the customer.	Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_004

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.006		When services are rendered continuously over time or the right to use an asset extends continuously over time, the system shall recognize revenue in proportion to costs incurred or the use of the asset, as appropriate.	Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_005
Recognize Revenue (Including Financial Sources)	05.01.007		When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser.	Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_006

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.008		The system shall record all advances, including those under any long-term contract in excess of revenue earned, as unearned revenue. The system, for the DoD Components receiving an advance (unearned revenue) or prepayment (deferred credit), shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), the DoD Component's system shall record the appropriate amount as revenue and reduce the liability accordingly.	Source: DoDFMRVol4,Ch12,Sub1202; Source Date: 11/1/2011 Source: SFFAS7,37; Source Date: 4/1/1996	Manage Liabilities Manage Receivables Post to General Ledger	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	Recognize_Revenue_007
Recognize Revenue (Including Financial Sources)	05.01.009		To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price redetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown.	Source: SFFAS7,41; Source Date: 4/1/1996	Manage Receivables Post to General Ledger	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	Recognize_Revenue_008

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 05**

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.010		The system shall recognize revenue arising from donations for those inflows of resources which meet recognition criteria for assets and shall be measured at the estimated fair value of the contribution.	Source: SFFAS7,62; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_09
Recognize Revenue (Including Financial Sources)	05.01.011		The system must recognize appropriations used as a financing source in determining net results of operations.	Source: SFFAS7,72; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_10

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.012		To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period.	Source: SFFAS7,73; Source Date: 4/1/1996	Manage ReceivablesManage Supply Chain EntitlementPost to General Ledger	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	Recognize_Revenue_011
Recognize Revenue (Including Financial Sources)	05.01.013		To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs.	Source: SFFAS7,73; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1603; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_012

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.014		When interest earned represents interest on invested funds, which was derived primarily from exchange transactions, the system shall classify the amount earned in the same manner as the predominant source of the invested balances.	Source: SFFAS7,36; Source Date: 4/1/1996Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 6/1/2012	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_013
Recognize Revenue (Including Financial Sources)	05.01.015		The system shall account for amounts received in advance of performance as unearned revenues until performance is accomplished. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments prior to the receipt of cash and records the amount.	Source: DoDFMRVol4,Ch16,Sub1602; Source Date: 6/1/2012Source: SFFAS7,37; Source Date: 4/1/1996	Post to General Ledger		Establish_AR_Maintain_Update_Account_Information_062
Recognize Revenue (Including Financial Sources)	05.01.016		The system shall recognize exchange revenue in determining the net cost of operations on the reporting entity's 'Statement of Net Costs' during the period. The exchange revenue shall be recognized regardless of whether the entity retains the revenue for its own use or transfers it to other entities.	Source: SFFAS7,43; Source Date: 4/1/1996	Manage ReceivablesPerform Financial ReportingPost to General Ledger	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	Recognize_Revenue_014

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 05**

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.019		The system shall recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized.	Source: SFFAS7,45; Source Date: 4/1/1996	Manage ReceivablesPost to General Ledger	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	Recognize_Revenue_0 17
Recognize Revenue (Including Financial Sources)	05.01.027		For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.	Source: SFFAS7,46; Source Date: 4/1/1996			Recognize_Revenue_0 22
Recognize Revenue (Including Financial Sources)	05.01.028		The system shall have the ability to receive and post an electronic version of a funding instrument i.e., Interservice Support Agreement (ISSA), Interagency Agreement (IAA) or Memorandum of Agreement (MOA), containing accounting data.	Source: OFFM-NO-0106,FMC-01; Source Date: 1/1/2006			Recognize_Revenue_0 23

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 05**

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.003		To support the Receivables and Billing process, the Core financial system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.	Source: OFFM-NO-0106,RMB-01; Source Date: 1/1/2006 Source: JFMIPSR-03-01,RMP-1; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_001
Establish Receivables, Maintain and Update Account Information	05.02.004		To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule existing receivables to be paid under installment plans.	Source: JFMIPSR-03-01,RMP-4; Source Date: 1/1/2003 Source: OFFM-NO-0106,RMB-21; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_002
Establish Receivables, Maintain and Update Account Information	05.02.005		To support the Receivable Management Process, the Revenue System must provide the capability to accept and establish transactions that generate revenue receivables.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009 Source: JFMIPSR-03-01,RMP-2; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_003

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 05**

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.006		To support the Debt Management function, the Revenue System must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009Source: JFMIPSR-03-01,DM-2; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_004
Establish Receivables, Maintain and Update Account Information	05.02.007		To support the Debt Management function, the Revenue System must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.	Source: JFMIPSR-03-01,DM-11; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_005

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

DFAS 7900.4-M, Vol. 05

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.008		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain customer information to support receivable management processes including the following: • Customer name • Customer ID number • Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer) • Billing method (Intra-governmental Payment and Collection (IPAC), 1081, paper bill, or other) • Taxpayer Identification Number (TIN) • Customer address • Customer contact name • Customer contact telephone number • Customer contact e-mail address • Federal vs. Non-Federal indicator • Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS) I Trading Partner codes (for Federal customers) • Agency Locator Code (ALC) (for Federal customers) • IRS 1099-C indicator • Third-party payer name • Third-party payer address • Third-party payer contact name • Third-party payer contact telephone number • Comment field • Data Universal Numbering System (DUNS)+4 number • Active/Inactive indicator.	Source: OFFM-NO-0106,RMA-01; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_006

**REVENUE AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 05**

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.009		To support the Debt Management function, the Revenue System must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.	Source: JFMIPSR-03-01,DM-3; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_007
Establish Receivables, Maintain and Update Account Information	05.02.010		To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.	Source: OFFM-NO-0106,RMC-01; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_008

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.012		To support the Receivables and Billing process, the Core financial system must provide automated functionality to query outstanding receivable balance. Parameter is the receivable document number. Result is the original amount of the receivable, the current outstanding amount of the receivable and a detailed list of all activity related to the receivable, including: • Adjustments • Interest • Penalties • Administrative charges • Collections • Waivers • Write-offs.	Source: JFMIPSR-03-01,OLQ-9; Source Date: 1/1/2003 Source: OFFM-NO-0106,RMB-25; Source Date: 1/1/2006	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_009
Establish Receivables, Maintain and Update Account Information	05.02.013		To support the Debt Management process, the Core financial system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include: • Accounting Period • Treasury Account Symbol (TAS) or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).	Source: OFFM-NO-0106,RMC-08; Source Date: 1/1/2006	Manage Receivables Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Establish_AR_Maintain_Update_Account_Information_010

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.014		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.	Source: OFFM-NO-0106,RMD-07; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_011
Establish Receivables, Maintain and Update Account Information	05.02.016		To support the Receivables and Billing process, the Core financial system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.	Source: OFFM-NO-0106,RMB-02; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_012

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.017		To support the Debt Management process, the Core financial system must provide automated functionality to query customer receivables. Parameters include Customer ID Number, Customer Name, TIN, Trading partner codes. Result is a display of the customer's information (e.g., customer ID number, customer name, TIN, trading partner codes) and all receivable-related activity associated with the customer, including the following: • Principal • Interest • Penalties • Administrative charges • Adjustments • Collections • Waivers • Write-offs • Receivable balance. • Group interest, penalties, and administrative charges with their associated principal. Drill down to the detailed transactions, documents, and document details (e.g., document numbers, transaction dates, document reference numbers, receivable statuses (billed or unbilled), bill numbers (if billed), bill dates, dunning notice dates, referral dates, due dates, and delinquent debt statuses).	Source: OFFM-NO-0106,RMC-20; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_013
Establish Receivables, Maintain and Update Account Information	05.02.019		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the following additional information on receivable documents: • Baseline receivable date (used to properly age the receivable and determine the delinquency date) • Customer ID number • Reimbursable agreement number.	Source: OFFM-NO-0106,RMB-04; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_014

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.021		To support the Debt Management process, the Core financial system must provide automated functionality to classify delinquent debt by the following categories needed for the Treasury Report on Receivables TROR: • In Bankruptcy • In Forbearance or formal appeals process • In Foreclosure • At private collection agencies • At DOJ • Eligible for internal offset • In wage garnishment • At Treasury for cross-servicing • At Treasury for Offset • At Agency • Other.	Source: OFFM-NO-0106,RMC-18; Source Date: 1/1/2006	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_015
Establish Receivables, Maintain and Update Account Information	05.02.025		For all non-federal agency receivables (due from the public), the system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1 paragraphs 45 - 51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 11/1/2009Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_016

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.026		The system must record an interest receivable for the amount of interest income earned but not received for an accounting period.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009 Source: SFFAS1,53; Source Date: 3/1/1993	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_017
Establish Receivables, Maintain and Update Account Information	05.02.027		The system shall not recognize interest on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable shall be disclosed.	Source: SFFAS1,54; Source Date: 3/1/1993 Source: 31CFR,Vol1,SubttlB,C hIX,Pt901; Source Date: 9/1/2010	Manage ReceivablesPerform Financial ReportingPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_018

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.028		To support the Receivables and Billing process, the Core financial system must provide automated functionality to query reimbursable agreements. Parameters include Reimbursable Agreement Number, Customer ID Number, Customer Name, Project, or Fund. Result is a display of the following information for each reimbursable agreement selected: • Period of performance • Billing terms • Reimbursable agreement amount • Billing limit • Amount obligated • Amount expended • Unfilled customer order amount • Advances collected • Advances applied to earned revenue • Remaining balance on advances • Amount earned • Amount billed • Amount collected on receivables • Outstanding accounts receivable (billed and unbilled).	Source: OFFM-NO-0106,RMB-26; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_019
Establish Receivables, Maintain and Update Account Information	05.02.029		The system must be able to distinguish between entity receivables and non-entity receivables.	Source: SFFAS1,43; Source Date: 3/1/1993	Manage Financial Management Policy		Establish_AR_Maintain_Update_Account_Information_020

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Establish Receivables, Maintain and Update Account Information	05.02.030		The system must account for interest receivable from federal entities separately from interest receivable from the public.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009Source: SFFAS1,56; Source Date: 3/1/1993	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_021
Establish Receivables, Maintain and Update Account Information	05.02.031		The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31. U.S.C. 3717, Interest and Penalty claims.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009Source: SFFAS1,53; Source Date: 3/1/1993	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_022

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.033		To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type.	Source: DoDFMRVol4,Ch3,Ann1; Source Date: 11/1/2009 Source: OFFM-NO-0106,RMC-03; Source Date: 1/1/2006	Manage Receivables Post to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_024
Establish Receivables, Maintain and Update Account Information	05.02.034		To support the Collections and Offsets process, the Core financial system must provide automated functionality to query collections. Parameters include: • Source • Customer ID number • Customer name • TIN • Reimbursable agreement number • Receivable document number • Deposit date range • Accounting period • Accounting classification. Result is a list of collections within the specified parameters, with the values for all the possible parameters.	Source: OFFM-NO-0106,RMD-11; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_025

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.035		To support the Bill Generation function, the Revenue System must provide the capability to record billings by line item in order to identify specific accounting classification codes.	Source: JFMIPSR-03-01,BG-3; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_026
Establish Receivables, Maintain and Update Account Information	05.02.036		To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type.	Source: DoDFMRVol4,Ch3,Ann1; Source Date: 11/1/2009 Source: OFFM-NO-0106,RMC-02; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_027
Establish Receivables, Maintain and Update Account Information	05.02.037		To support the Debt Management process, the Core financial system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.	Source: OFFM-NO-0106,RMC-05; Source Date: 1/1/2006	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_028

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Establish Receivables, Maintain and Update Account Information	05.02.038		To support the Debt Management process, the Core financial system must provide automated functionality to query accounts receivable by age categories. Parameters include: • Accounting Period • TAS or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.	Source: OFFM-NO-0106,RMC-09; Source Date: 1/1/2006	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_029
Establish Receivables, Maintain and Update Account Information	05.02.039		To support the Collections and Offsets process, the Core financial system must provide automated functionality to revenue received under reimbursable agreements. Update the earned revenue balances on the reimbursable agreements.	Source: OFFM-NO-0106,RMD-09; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_030
Establish Receivables, Maintain and Update Account Information	05.02.040		To support the Debt Management process, the Core financial system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.	Source: OFFM-NO-0106,RMC-19; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_031

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<b>Chapter</b>	<b>Req Id</b>	<b>Change Type</b>	<b>Requirement</b>	<b>Sources</b>	<b>BPM Processes</b>	<b>End 2 End Process</b>	<b>DFMIG Rule Name</b>
Establish Receivables, Maintain and Update Account Information	05.02.041		To support the Debt Management process, the Core financial system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.	Source: OFFM-NO-0106,RMC-04; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_032
Establish Receivables, Maintain and Update Account Information	05.02.042		To support the Receivables and Billing process, the Core financial system must provide automated functionality to Capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.	Source: OFFM-NO-0106,RMB-03; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_033
Establish Receivables, Maintain and Update Account Information	05.02.043		To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule a receivable multiple times.	Source: OFFM-NO-0106,RMB-22; Source Date: 1/1/2006	Manage Receivables	Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_034

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Establish Receivables, Maintain and Update Account Information	05.02.044		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.	Source: OFFM-NO-0106,RMB-23; Source Date: 1/1/2006	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_035
Establish Receivables, Maintain and Update Account Information	05.02.045		To support the Debt Management process, the Core financial system must provide automated functionality to classify receivables written off as 'Currently not Collectible' or 'Closed Out.'	Source: OFFM-NO-0106,RMC-12; Source Date: 1/1/2006	Manage Financial Management Policy		Establish_AR_Maintain_Update_Account_Information_036
Establish Receivables, Maintain and Update Account Information	05.02.046		To support the Debt Management process, the Core financial system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.	Source: OFFM-NO-0106,RMC-16; Source Date: 1/1/2006	Manage Receivables	Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_037

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Establish Receivables, Maintain and Update Account Information	05.02.047		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.	Source: OFFM-NO-0106,RMD-08; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_038
Establish Receivables, Maintain and Update Account Information	05.02.048		To support the Collections and Offsets process, the Core financial system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.	Source: OFFM-NO-0106,RMD-10; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_039

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Establish Receivables, Maintain and Update Account Information	05.02.049		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	Source: OFFM-NO-0106,RMA-02; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_040
Establish Receivables, Maintain and Update Account Information	05.02.050		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer file. Parameters include: • Customer number • Customer name • Customer Taxpayer Identification Number (TIN) • Data Universal Numbering System (DUNS)+4 number • IRS 1099-C indicator Result is a display of all data for the specified customer.	Source: OFFM-NO-0106,RMA-03; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_041
Establish Receivables, Maintain and Update Account Information	05.02.051		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	Source: OFFM-NO-0106,RMA-04; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_042

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<b>Chapter</b>	<b>Req Id</b>	<b>Change Type</b>	<b>Requirement</b>	<b>Sources</b>	<b>BPM Processes</b>	<b>End 2 End Process</b>	<b>DFMIG Rule Name</b>
Establish Receivables, Maintain and Update Account Information	05.02.052		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer history. Parameters include customer number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	Source: OFFM-NO-0106,RMA-05; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_043
Establish Receivables, Maintain and Update Account Information	05.02.053		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.	Source: OFFM-NO-0106,RMA-06; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_044
Establish Receivables, Maintain and Update Account Information	05.02.054		To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.	Source: OFFM-NO-0106,RMA-07; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_045
Establish Receivables, Maintain and Update Account Information	05.02.055		To support the Receivable Management Process, the Revenue System must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	Source: JFMIPSR-03-01,RMP-4; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_046
Establish Receivables, Maintain and Update Account Information	05.02.056		To support the Debt Management function, the Revenue System must provide the capability to maintain data on individual receivables and referenced transactions supporting the receivable.	Source: JFMIPSR-03-01,DM-1; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_047

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Establish Receivables, Maintain and Update Account Information	05.02.058		To support the Debt Management function, the Revenue System must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.	Source: JFMIPSR-03-01,DM-5; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_049
Establish Receivables, Maintain and Update Account Information	05.02.059		To support the Debt Management function, the Revenue System must provide the capability to provide an automated process for issuing invoices and follow-ups every 30 days, and generate posting/updating to the General Ledger with automated audit trail to source documents (OMB Circular A-129).	Source: JFMIPSR-03-01,DM-6; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_050

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Establish Receivables, Maintain and Update Account Information	05.02.060		To support the Debt Management function, the Revenue System must provide the capability to follow instructions provided in authoritative guidance: • Automatically age receivables as described in OMB Circular A-129; • Provide referral of payment history to Credit Reporting Bureaus (31 U.S.C. 3711); • Refer all applicable non-federal accounts receivable over 180 days to Treasury for Offset (DCIA of 1996); and • Generate report of accounts receivable for debts in excess of \$100,000 for approval or write-off (31 CFR Part 902).	Source: JFMIPSR-03-01,DM-7; Source Date: 1/1/2003	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_051
Establish Receivables, Maintain and Update Account Information	05.02.062		To support the Debt Management function, the Revenue System must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.	Source: JFMIPSR-03-01,DM-14; Source Date: 1/1/2003	Manage Receivables		Establish_AR_Maintain_Update_Account_Information_053

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Establish Receivables, Maintain and Update Account Information	05.02.064		To support the Debt Management function, the Revenue System must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following: • In Forbearance or in Formal Appeals Process; • In Foreclosure; • In Wage Garnishment; • Rescheduled; • Current; • Waived/un-waived; • Eligible for Referral to Treasury for Offset; • Referred to Treasury for Offset; • Eligible for Internal Offset; • Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-servicing; • Referred to Treasury for cross-servicing; • Referred to private collection agency; • Referred to Department of Justice [with tracked cases by code and date]; • Offset; • Suspended; • Compromised; • Currently not collectible (written off, but not yet closed out); • Written-off; and • Closed Out.	Source: JFMIPSR-03-01,DM-21; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_055
Establish Receivables, Maintain and Update Account Information	05.02.065		To support the Debt Management function, the Revenue System must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.	Source: JFMIPSR-03-01,DM-23; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_056

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Establish Receivables, Maintain and Update Account Information	05.02.066		To support the Debt Management function, the Revenue System should provide the capability to support ability to capture free form notes (i.e., comments from phone messages) by date and to retrieve comments by date.	Source: JFMIPSR-03-01,DM-25; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_057
Establish Receivables, Maintain and Update Account Information	05.02.067		To support the Debt Management function, the Revenue System should provide the capability to provide a status code with user definable text values that can be used for monitoring and tracking accounts.	Source: JFMIPSR-03-01,DM-26; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_058
Establish Receivables, Maintain and Update Account Information	05.02.069		The system must record, as accounts receivable, uncollected amounts earned from reimbursable sales.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009	Manage ReceivablesPost to General Ledger	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	Establish_AR_Maintain_Update_Account_Information_060
Establish Receivables, Maintain and Update Account Information	05.02.070	D - Invalid Requirement	Lump-sum collections by offset from current pay or salary, unless voluntary, cannot exceed the percentages specified in Volume 7A, Chapter 50, Volume 7B, Chapter 28, and Volume 8, Chapter 8 of this Regulation, and other applicable regulations.	Source: DoDFMRVol5,Ch28,S ub2803; Source Date: 11/1/2012	Manage CollectionsManage Financial Management PolicyManage Human Resources Compensation and ReimbursementsManage Receivables		Establish_AR_Maintain_Update_Account_Information_061

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Establish Receivables, Maintain and Update Account Information	05.02.071		The system shall have the capability to record an unfilled customer order for a reimbursable agreement.	Source: DoDFMRVol4,Ch3,Sub0305; Source Date: 11/1/2009			Establish_AR_Maintain_Update_Account_Information_063
Establish Receivables, Maintain and Update Account Information	05.02.072		The system shall have the capability to generate approved customer refunds by document or by line item detail.	Source: OFFM-NO-0106,RMD-10; Source Date: 1/1/2006			Establish_AR_Maintain_Update_Account_Information_064
Establish Receivables, Maintain and Update Account Information	05.02.073		The system shall not assess interest until the due date for payment of indebtedness has passed, unless otherwise established in a legally binding document.	Source: DoDFMRVol10,Ch18,Sub1809; Source Date: 12/1/2010			Establish_AR_Maintain_Update_Account_Information_065
Establish Receivables, Maintain and Update Account Information	05.02.074		The system shall apply administrative costs to only delinquent debts (i.e., debts not paid for 30 or more days from the date the demand letter was mailed).	Source: DoDFMRVol10,Ch18,Sub1809; Source Date: 12/1/2010			Establish_AR_Maintain_Update_Account_Information_066
Establish Receivables, Maintain and Update Account Information	05.02.075		The system shall have the capability to store amounts owed to Federal Entities to include base charges, surcharges, and administrative charges.	Source: OFFM-NO-0106,RMC-03; Source Date: 1/1/2006			Establish_AR_Maintain_Update_Account_Information_067
Establish Receivables, Maintain and Update Account Information	05.02.076		The system shall provide the user the capability to suspend collection action when a contractual debt is in dispute.	Source: DoDFMRVol10,Ch18,Sub1807; Source Date: 12/1/2010			Establish_AR_Maintain_Update_Account_Information_068
Establish Receivables, Maintain and Update Account Information	05.02.077	D - Not Supported by a Correct Source/Reference	The system shall provide an authorized user the capability to establish an obligation for receivables.	Source: DoDFMR Vol 03, Ch 08,080301.A; Source Date: 9/1/2009			

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Establish Receivables, Maintain and Update Account Information	05.02.078	D - Duplicate Requirement Deleted	The Intra-Governmental (IG) order, along with other data required by the order, shall contain: A. Business Partner Network (BPN) Number. B. The common agreement number (order number). C. The appropriate Treasury Account Symbol (TAS) for both Trading Partners. If multiple TAS are included on one order, specify amounts for each TAS, as appropriate. D. The Business Event Type Code (BETC) for both Trading Partners. E. The amounts to accrue, advance, or disburse. F. Federal/Non-Federal Indicator. G. Buyer Entity Code (Elimination Entity Code) H. The amount and method of payment. I. An alternate dispute resolution clause. J. Effective date and duration of the agreement to include the expiration of the funding source. K. The method and frequency of reporting (revenue and expenses) . L Termination clause if applicable. M. Contracting Officer point of contact information. N. Provisions for advanced payments and method of liquidating of such advance.	Source: I TFM 2007-03, Attachment 1,III.D, VI.A.1-3; Source Date: 10/1/2006Source: DoDFMR Vol 05, Ch 24, Fig 24-4; Source Date: 3/1/2012Source: OFFM-NO-0106,FBA-08/09; PME-02;PMD-45; Source Date: 1/1/2006			
Establish Receivables, Maintain and Update Account Information	05.02.079	A - New Based on Review of an Existing Authoritative source	<b>To support the Debt Management function, the Revenue System must provide the capability to calculate (as a percentage of gross receivables or related revenues) and record the allowance for doubtful accounts based on historical experience, review of files, or other data indicating trend.</b>	Source: JFMIPSR-03-01,DM-17; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger		Establish_AR_Maintain_Update_Account_Information_054

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Generate Bills/Statements	05.03.001		To support the Receivables and Billing process, the Core financial system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: • Percentage of work completed • Accrued expenditures • Actual costs incurred (direct and indirect using data from the cost management system). Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number; and • Date due.	Source: OFFM-NO-0106,RMB-07; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_001
Generate Bills/Statements	05.03.002	D - Duplicate Requirement Deleted	To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081 and capture a unique bill number and a bill date on system-generated bills. Allow for customized text and descriptive information in generating billing documents	Source: ; Source Date:	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	
Generate Bills/Statements	05.03.003	D - Duplicate Requirement Deleted	To support the Receivable Management Process, the Revenue System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as IPAC. Provide supporting data to agencies billed which can be used to verify the charges.	Source: DoDFMRVo14,Ch3,Su b0305; Source Date: 11/1/2009Source: JFMIPSR-03-01,RMP-6; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	

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Generate Bills/Statements	05.03.005		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.	Source: OFFM-NO-0106,RMB-19; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_004
Generate Bills/Statements	05.03.006		To support the Receivables and Billing process, the Core financial system must provide automated functionality to derive the bill date from the system date and allow for override.	Source: OFFM-NO-0106,RMB-15; Source Date: 1/1/2006Source: JFMIPSR-03-01,BG-7; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_005

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Generate Bills/Statements	05.03.007		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate Customer Account Statements. Parameters include customer type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes: • Statement date • Customer ID number • Customer name • Customer address • Customer contact name • Agency name • Agency contact name • Agency contact phone number • Agency contact email address • Balance brought forward • Receivables established (including due dates) • Interest • Penalties • Administrative costs • Adjustments made • Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were applied) • Outstanding receivable balance. Provide agency the option to generate customer statements in Excel format.	Source: OFFM-NO-0106,RMB-24; Source Date: 1/1/2006	Manage ReceivablesPerform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_006
Generate Bills/Statements	05.03.009		To support the Debt Management process, the Core financial system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type.	Source: OFFM-NO-0106,RMC-06; Source Date: 1/1/2006Source: JFMIPSR-03-01,DM-15; Source Date: 1/1/2003	Manage Receivables		Generate_Bills_And_Statements_007

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Generate Bills/Statements	05.03.011		To support the Debt Management process, the Core financial system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.	Source: JFMIPSR-03-01,DM-24; Source Date: 1/1/2003 Source: OFFM-NO-0106,RMC-07; Source Date: 1/1/2006	Manage Receivables		Generate_Bills_And_Statements_008
Generate Bills/Statements	05.03.012		To support the Receivables and Billing process, the Core financial system must provide automated functionality to customize the text and data elements to be displayed on system-generated bills, by customer type, receivable type, or billing method. For example, an IPAC bill for the sale of goods and services would need to contain different supporting text than a bill to an employee for an overpayment.	Source: OFFM-NO-0106,RMB-11; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_009
Generate Bills/Statements	05.03.013		To support the Receivables and Billing process, the Core financial system must provide automated functionality consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.	Source: OFFM-NO-0106,RMB-17; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_010
Generate Bills/Statements	05.03.014		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.	Source: OFFM-NO-0106,RMB-05; Source Date: 1/1/2006	Manage Receivables		Generate_Bills_And_Statements_011

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Generate Bills/Statements	05.03.015		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: • Customer name • Customer address • Customer contact name • Agency contact name, office, address and telephone number • Date due.	Source: OFFM-NO-0106,RMB-06; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_012
Generate Bills/Statements	05.03.016		To support the Receivables and Billing process, the Core financial system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.	Source: OFFM-NO-0106,RMB-08; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_013
Generate Bills/Statements	05.03.017		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.	Source: OFFM-NO-0106,RMB-09; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_014
Generate Bills/Statements	05.03.018		To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to third party payers as responsible debtors.	Source: OFFM-NO-0106,RMB-10; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_015
Generate Bills/Statements	05.03.019		To support the Receivables and Billing process, the Core financial system must provide automated functionality to include advances and prior collections received on bills.	Source: OFFM-NO-0106,RMB-13; Source Date: 1/1/2006	Manage Receivables		Generate_Bills_And_Statements_016

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Generate Bills/Statements	05.03.020		To support the Receivables and Billing process, the Core financial system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill and provide a description of each.	Source: OFFM-NO-0106,RMB-12; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_017
Generate Bills/Statements	05.03.021		To support the Receivables and Billing process, the Core financial system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.	Source: OFFM-NO-0106,RMB-18; Source Date: 1/1/2006	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_018
Generate Bills/Statements	05.03.022		To support the Receivables and Billing process, the Core financial system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or a when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.	Source: OFFM-NO-0106,RMB-20; Source Date: 1/1/2006	Manage Receivables	Prospect-to-Order	Generate_Bills_And_Statements_019
Generate Bills/Statements	05.03.023		To support the Receivable Management Process, the Revenue System must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.	Source: JFMIPSR-03-01,RMP-3; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_020

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Generate Bills/Statements	05.03.025		To support the Bill Generation function, the Revenue System must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: • Percentage of reimbursable obligations, accrued expenditures or costs; • Fee schedules for goods or services provided; and • Payment schedules or other agreements with other entities.	Source: JFMIPSR-03-01,BG-1; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_021
Generate Bills/Statements	05.03.027		To support the Bill Generation function, the Revenue System must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.	Source: JFMIPSR-03-01,BG-4; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_023
Generate Bills/Statements	05.03.028		To support the Bill Generation function, the Revenue System must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.	Source: JFMIPSR-03-01,BG-5; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_024
Generate Bills/Statements	05.03.029		To support the Bill Generation function, the Revenue System must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.	Source: JFMIPSR-03-01,BG-9; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_025
Generate Bills/Statements	05.03.030		To support the Bill Generation function, the Revenue System must provide the capability to allow adjustments to billing data prior to billing.	Source: JFMIPSR-03-01,BG-10; Source Date: 1/1/2003	Manage Receivables	Prospect-to-Order	Generate_Bills_And_Statements_026

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Generate Bills/Statements	05.03.031		To support the Bill Generation function, the Revenue System must provide the capability to store billing supporting information.	Source: JFMIPSR-03-01,BG-12; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_027
Generate Bills/Statements	05.03.032		To support the Bill Generation function, the Revenue System must provide the capability to perform on-line 'drill downs' from general ledger summary balances to detail transactions and referenced documents.	Source: JFMIPSR-03-01,BG-13; Source Date: 1/1/2003	Post to General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Generate_Bills_And_Statements_028
Generate Bills/Statements	05.03.033		To support the Bill Generation function, the Revenue System must provide the capability to issue credit bills when merchandise is returned.	Source: JFMIPSR-03-01,BG-14; Source Date: 1/1/2003	Manage Receivables		Generate_Bills_And_Statements_029
Generate Bills/Statements	05.03.034		To support the Bill Generation function, the Revenue System must provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.	Source: JFMIPSR-03-01,BG-15; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_030
Generate Bills/Statements	05.03.035		To support the Bill Generation function, the Revenue System must provide the capability to generate recurring billings with pre-defined customer and amount information.	Source: JFMIPSR-03-01,BG-16; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_031
Generate Bills/Statements	05.03.036		To support the Bill Generation function, the Revenue System should provide the capability to sort and summarize billing line item information, using user-defined criteria.	Source: JFMIPSR-03-01,BG-17; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_032

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Generate Bills/Statements	05.03.037		To support the Bill Generation function, the Revenue System should provide the capability to allow customers to access their bills via the Internet.	Source: JFMIPSR-03-01,BG-18; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_033
Generate Bills/Statements	05.03.038		To support the Bill Generation function, the Revenue System should provide the capability to produce billing statements with tear-off portion, Magnetic Ink Character Recognition (MICR)-encoded to facilitate a lockbox operation.	Source: JFMIPSR-03-01,BG-19; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_034
Generate Bills/Statements	05.03.039		To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture a unique bill number and a bill date on system-generated bills.	Source: OFFM-NO-0106,RMB-16; Source Date: 1/1/2006			Generate_Bills_And_Statements_038
Generate Bills/Statements	05.03.040		The system shall provide an automated capability to send customers electronic bills.	Source: OFFM-NO-0106,RMB-11; Source Date: 1/1/2006 Source: OFFM-NO-0106,TLG-03; Source Date: 1/1/2006			Generate_Bills_And_Statements_035
Generate Bills/Statements	05.03.041		The system shall have the capability to record multiple standard accounting classification structures for collections and disbursements on each billing document.	Source: OFFM-NO-0106,RMB-12; Source Date: 1/1/2006 Source: OFFM-NO-0106,RMB-11; Source Date: 1/1/2006			Generate_Bills_And_Statements_036

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Generate Bills/Statements	05.03.042		The system shall provide the capability to establish minimum billing thresholds, by customer, to prevent billing small amounts and shall provide the capability to generate a bill if the billing threshold has not been exceeded for a specified period of time.	Source: OFFM-NO-0106,RMB-09; Source Date: 1/1/2006			Generate_Bills_And_Statements_037
Generate Bills/Statements	05.03.044	A - New Based on Review of an Existing Authoritative source	<b>To support the Receivable Management Process, the Revenue System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as Intragovernmental Payment and Collection (IPAC) System. Provide supporting data to agencies billed which can be used to verify the charges.</b>	Source: OFFM-NO-0106,RMB-11; Source Date: 1/1/2006 Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 11/1/2009			Generate_Bills_And_Statements_039
Generate Bills/Statements	05.03.045	A - New Based on Review of an Existing Authoritative source	<b>To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081.</b>	Source: OFFM-NO-0106,RMB-14; Source Date: 1/1/2006			Generate_Bills_And_Statements_040
Record Collections	05.04.003		To support the Collections and Offsets process, the Core financial system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute.	Source: DoDFMRVol4,Ch3,Su b0303; Source Date: 11/1/2009 Source: OFFM-NO-0106,RMD-04; Source Date: 1/1/2006	Manage Receivables		Record_Collections_001

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Record Collections	05.04.008		To support the Collections and Offsets process, the Core financial system must provide automated functionality to capture the following additional information on collections: • Vendor/customer ID number and name • Deposit number • Deposit date • Deposit confirmation date • Obligation reference number • Reimbursable agreement reference number • Advance reference number • Payment reference number • Source (Cash, Electronic Fund Transfer (EFT), Check, Money order, Credit card, Intra-governmental Payment and Collection (IPAC), SF 1081, Electronic file from bank, or Treasury Offset Program) • Comments.	Source: OFFM-NO-0106,RMD-01; Source Date: 1/1/2006	Manage Receivables		Record_Collections_002
Record Collections	05.04.010		To support the Collection Process, the Revenue System must provide the capability to apply collections to more than one receivable.	Source: JFMIPSR-03-01,CP-5; Source Date: 1/1/2003	Manage Receivables		Record_Collections_003
Record Collections	05.04.011		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.	Source: OFFM-NO-0106,RMD-03; Source Date: 1/1/2006 Source: JFMIPSR-03-01,CP-2; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_004

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Record Collections	05.04.014		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections received against receivables that were waived or written off.	Source: OFFM-NO-0106,RMD-05; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Record_Collections_05
Record Collections	05.04.016		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation..	Source: OFFM-NO-0106,RMD-06; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Record_Collections_06

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Record Collections	05.04.022		To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.	Source: OFFM-NO-0106,RMD-02; Source Date: 1/1/2006	Manage ReceivablesPost to General Ledger	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	Record_Collections_08
Record Collections	05.04.024		To support the Collection Process, the Revenue System must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce 'or liquidate' cumulative payments and expenditures (e.g., upon the refund of erroneous payments).	Source: JFMIPSR-03-01,pg32; Source Date: 1/1/2003	Manage Receivables		Record_Collections_010
Record Collections	05.04.025		To support the Collection Process, the Revenue System must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, Agency Locator Code (ALC) code, Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) and accomplish date.	Source: JFMIPSR-03-01,CP-4; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_011

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Record Collections	05.04.026		To support the Collection Process, the Revenue System must provide the capability to re-open closed accounts to record collections after a waiver or write-off of a receivable has been recorded.	Source: JFMIPSR-03-01,CP-6; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_012
Record Collections	05.04.027		To support the Collection Process, the Revenue System must provide the capability to process SF-5515 debit vouchers, SF 215, charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.	Source: JFMIPSR-03-01,CP-7; Source Date: 1/1/2003	Manage Receivables		Record_Collections_013
Record Collections	05.04.028		To support the Collection Process, the Revenue System must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.	Source: JFMIPSR-03-01,CP-8; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_014

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Record Collections	05.04.029		To support the Collection Process, the Revenue System must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: • Account number unique to each transaction or reference (not just unique to customer); • Account balance; • Associated customer ID number; • Date due and age of accounts receivable; • Accounting classification code strip; and • Reimbursable order number, where applicable.	Source: JFMIPSR-03-01,CP-9; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Record_Collections_015
Record Collections	05.04.030		To support the Collection Process, the Revenue System must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.	Source: JFMIPSR-03-01,CP-10; Source Date: 1/1/2003	Manage LiabilitiesManage Receivables		Record_Collections_016
Record Collections	05.04.031		To support the Collection Process, the Revenue System must provide the capability to apply collections to a hierarchy of debts.	Source: JFMIPSR-03-01,CP-11; Source Date: 1/1/2003	Manage Receivables		Record_Collections_017

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Record Collections	05.04.033		To support the Collection Process, the Revenue System must provide the capability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared.	Source: JFMIPSR-03-01,CP-14; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_019
Record Collections	05.04.034		To support the Collection Process, the Revenue System must provide the capability to automatically record collections by downloading data (lockbox, collection agency, Department of Justice (DOJ), Treasury).	Source: JFMIPSR-03-01,CP-15; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_020

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Record Collections	05.04.035		To support the Collection Process, the Revenue System must provide the capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).	Source: JFMIPSR-03-01,CP-16; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Record_Collections_021
Record Collections	05.04.036		The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately re-estimated and re-established.	Source: DoDFMRVol4,Ch3,Su b0304; Source Date: 11/1/2009	Manage Receivables		Record_Collections_022
Record Collections	05.04.037		The system shall provide an authorized user with the capability to accept and process collections representing indebtedness in cash or other recognizable forms of credit payable upon demand.	Source: DoDFMRVol5,Ch10,S ub1002; Source Date: 9/1/2011			Record_Collections_023
Record Collections	05.04.038		The system shall provide the capability to ensure that collection vouchers are recorded and reported in the accounting month the collection was received.	Source: DoDFMRVol4,Ch3,Su b0305; Source Date: 11/1/2009			Record_Collections_024

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Record Collections	05.04.039		The system shall provide an authorized user at a performing entity with the capability to reverse the filled customer order uncollected (i.e., earnings) and record a filled customer order collected upon receipt of a collection voucher.	Source: DoDFMRVo14,Ch3,Su b0305; Source Date: 11/1/2009			Record_Collections_025
Record Collections	05.04.040		The system shall provide an authorized user with the capability to reverse a write-off, re-establish a receivable and record a collection against the receivable, when the collection is received on a CNC (currently not collectable) or closed out receivable, and remit funds to the Debt Management Office (DMO), Accounts Receivable Office (ARO) or DoD Component.	Source: OFFM-NO-0106,RMD-05; Source Date: 1/1/2006 Source: DoDFMRVo14,Ch3,Su b0304; Source Date: 11/1/2009			Record_Collections_026
Manage Delinquent Debt	05.05.002		To support the Debt Management function, the Revenue System must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.	Source: JFMIPSR-03-01,DM-9; Source Date: 1/1/2003	Manage Receivables		Manage_Delinquent_Debt_001
Manage Delinquent Debt	05.05.005		To support the Debt Management process, the Core financial system must provide automated functionality to Generate IRS form 1099-C in accordance with IRS instructions.	Source: JFMIPSR-03-01,DM-18; Source Date: 1/1/2003 Source: OFFM-NO-0106,RMC-21; Source Date: 1/1/2006	Manage Receivables		Manage_Delinquent_Debt_002

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Manage Delinquent Debt	05.05.006		To support the Debt Management process, the Core financial system must provide automated functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges. The system must also maintain data to monitor closed accounts.	Source: OFFM-NO-0106,RMC-10; Source Date: 1/1/2006 Source: JFMIPSR-03-01,DM-12; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Manage_Delinquent_Debt_003
Manage Delinquent Debt	05.05.007		To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.	Source: JFMIPSR-03-01,DM-16; Source Date: 1/1/2003 Source: OFFM-NO-0106,RMC-10; Source Date: 1/1/2006	Manage Receivables		Manage_Delinquent_Debt_004

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Manage Delinquent Debt	05.05.008		To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system shall recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense shall be separately shown.	Source: SFFAS7,40; Source Date: 4/1/1996	Manage ReceivablesPost to General Ledger	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	Manage_Delinquent_Debt_005
Manage Delinquent Debt	05.05.010		To support the Debt Management process, the Core financial system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the Debt Collection Improvement Act (DCIA).	Source: OFFM-NO-0106,RMC-15; Source Date: 1/1/2006	Manage Receivables		Manage_Delinquent_Debt_006
Manage Delinquent Debt	05.05.011		To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: • Delinquent debt age category • Customer type • Receivable type. Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.	Source: OFFM-NO-0106,RMC-14; Source Date: 1/1/2006	Manage Receivables		Manage_Delinquent_Debt_007

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Manage Delinquent Debt	05.05.012		To support the Debt Management function, the Revenue System must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.	Source: JFMIPSR-03-01,DM-10; Source Date: 1/1/2003	Manage Receivables		Manage_Delinquent_Debt_008
Manage Delinquent Debt	05.05.013		To support the Debt Management function, the Revenue System must provide the capability to for accounts referred to the Department of Justice, to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.	Source: JFMIPSR-03-01,DM-13; Source Date: 1/1/2003	Manage Receivables		Manage_Delinquent_Debt_009
Manage Delinquent Debt	05.05.014		To support the Debt Management function, the Revenue System must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.	Source: JFMIPSR-03-01,DM-19; Source Date: 1/1/2003	Manage Receivables		Manage_Delinquent_Debt_010
Manage Delinquent Debt	05.05.015		To support the Debt Management function, the Revenue System must provide the capability to support storage and retrieval of history of demand letters and dates by account.	Source: JFMIPSR-03-01,DM-20; Source Date: 1/1/2003	Manage Receivables		Manage_Delinquent_Debt_011
Manage Delinquent Debt	05.05.016		To support the Debt Management function, the Revenue System must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment - default/summary/consent, reason returned by Department of Justice, amount outstanding and amount collected.	Source: JFMIPSR-03-01,DM-22; Source Date: 1/1/2003	Manage Receivables		Manage_Delinquent_Debt_012

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Manage Delinquent Debt	05.05.017		To support the Debt Management process, the Core financial system must provide automated functionality to maintain data on receivables that have been waived or written-off.	Source: OFFM-NO-0106,RMC-13; Source Date: 1/1/2006			Manage_Delinquent_Debt_018
Manage Delinquent Debt	05.05.018		The system shall provide a capability for an authorized user to create, approve and submit a Pay Adjustment Authorization, to a military pay processing center to recover delinquent debt.	Source: DoDFMRVol5,Ch28,Sub2804; Source Date: 11/1/2012			Manage_Delinquent_Debt_013
Manage Delinquent Debt	05.05.019		The system shall provide the capability to submit a Request for Recovery of Debt Due the United States by Salary Offset to a civilian pay processing center to recover delinquent debt with the following information: 1. The principal amount of the debt, 2. The interest accrued as of the date of referral, 3. The administrative costs incurred as of the date of referral, 4. The penalty assessed as of the date of referral, 5. The interest rate applicable to the debt, 6. The date of delinquency. The transferring activity or organization also shall state its opinion as to whether further interest, penalties, and administrative costs should be waived.	Source: DoDFMRVol5,Ch28,Sub2804; Source Date: 11/1/2012			Manage_Delinquent_Debt_014
Manage Delinquent Debt	05.05.020		The system shall provide the capability to include in the initial demand letter, a complete explanation of the debtor's rights, responsibilities, and charges that may be levied.	Source: DoDFMRVol4,Ch3,Sub0304; Source Date: 11/1/2009			Manage_Delinquent_Debt_015

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<b>Chapter</b>	<b>Req Id</b>	<b>Change Type</b>	<b>Requirement</b>	<b>Sources</b>	<b>BPM Processes</b>	<b>End 2 End Process</b>	<b>DFMIG Rule Name</b>
Manage Delinquent Debt	05.05.021		The system shall provide an authorized user the capability to waive interest, penalties and administrative charges on a case by case basis.	Source: DoDFMRVol10,Ch18, Sub1809; Source Date: 12/1/2010			Manage_Delinquent_Debt_016
Manage Delinquent Debt	05.05.022	D - Not Supported by a Correct Source/Reference	The system must match the liabilities being written off to the obligations at the detail line item level.	Source: DoDFMR Vol 04, Ch 03,030407.B; Source Date: 11/1/2009			
Reporting	05.06.001		The system must capture and report receivables from federal entities separately from receivables from nonfederal entities.	Source: SFFAS1,42; Source Date: 3/1/1993	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_001
Reporting	05.06.004		The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities.	Source: DoDFMRVol4,Ch5,Su b0504; Source Date: 6/1/2009Source: SFFAS1,61; Source Date: 3/1/1993	Manage ReceivablesPost to General Ledger	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_002
Reporting	05.06.005		For an entity that provides goods or services to the public or another government entity, the system shall provide the capability to disclose financial statement information for the full cost or market pricing guidelines with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance.	Source: OMBCIRA-25,Para6; Source Date: 12/1/2011Source: SFFAS7,46; Source Date: 4/1/1996	Perform Financial Reporting		Revenue_And_AR_Reporting_003

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Reporting	05.06.010		To support the Internal and External Reporting function, the Revenue System must be able to support provision (to Core Financial System or directly) of data electronically using Government Online Accounting Link System (GOALS) II as required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on Receivables.	Source: JFMIPSR-03-01,IER-2; Source Date: 1/1/2003 Source: TFMVol1,Pt1,Ch2000, Sec2045; Source Date: 6/1/2011	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_008
Reporting	05.06.012		To support the Internal and External Reporting function, the Revenue System must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).	Source: JFMIPSR-03-01,IER-4; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_010
Reporting	05.06.015		To support the Internal and External Reporting function, the Revenue System must be able to identify government, including inter- and intra- agency transactions and non-government revenues and expenses to support preparation of external reports.	Source: JFMIPSR-03-01,IER-7; Source Date: 1/1/2003	Manage Financial Management PolicyManage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_013
Reporting	05.06.021		To support the Internal and External Reporting function, the Revenue System must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.	Source: JFMIPSR-03-01,IER-13; Source Date: 1/1/2003	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_019

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Reporting	05.06.028		To support the Internal and External Reporting function, the Revenue System should provide the capability to report on collection statistics by customer and agency during a reporting period.	Source: JFMIPSR-03-01,IER-20; Source Date: 1/1/2003	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_026
Reporting	05.06.029		To support the Internal and External Reporting function, the Revenue System should provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.	Source: JFMIPSR-03-01,IER-21; Source Date: 1/1/2003	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_027
Reporting	05.06.033	A - New Based on Review of an Existing Authoritative source	<b>For an entity that provides goods or services to the public or another government entity, the system shall provide the capability to disclose in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price.</b>	Source: SFFAS7,46; Source Date: 4/1/1996	Perform Financial Reporting		Revenue_And_AR_Reporting_004

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Customer Order Options	05.07.001		To support Customer Order Options, the Revenue System must provide the capability to process and track orders to determine order status and allow for detailed (by customer) and batched information required in RO-1 (see requirement 05.08.01). In a non-exchange revenue transaction, collect the same data a customer order provides in an exchange revenue transaction (see examples of non-exchange revenues). Customer order data is to be retained to capture an order's entire history for handling inquiries and providing an audit trail. OMB's Business Rules for Intragovernmental Transactions, (M-07-03), requirements must also be supported (i.e., providing DUNS numbers, order numbers, standard data elements for billing records, and others). Also, customer order data is to be filed in accordance with National Archives and Records Administration (NARA) regulations for the required time frames based on the type of record and activity.	Source: JFMIPSR-03-01,CO-1; Source Date: 1/1/2003	Monitor Contract or Order Performance		Customer_Order_Options_001
Customer Order Options	05.07.002		To support Customer Order Options, the Revenue System must provide the capability to ensure that order fulfillment and revenue can be associated with a specific Intragovernmental order, the seller must capture the buyer's Intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.	Source: JFMIPSR-03-01,CO-2; Source Date: 1/1/2003	Monitor Contract or Order Performance		Customer_Order_Options_002

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Customer Order Options	05.07.003		To support Customer Order Options, the Revenue System should provide the capability to receive customer orders via Internet.	Source: JFMIPSR-03-01,CO-3; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_003
Customer Order Options	05.07.004		To support Customer Order Options, the Revenue System should provide an integrated customer management relationship to establish a single view of account information.	Source: JFMIPSR-03-01,CO-4; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_004

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Remittance Options	05.08.001		<p>To support revenue tracking and various methods of payment of the Remittance Options function, the Revenue System must provide the capability to maintain a customer record at the individual document level capturing:</p> <ul style="list-style-type: none"> <li>• Unique Order Sequence ID;</li> <li>• Agency Location Code (ALC) for Deposit transactions for Federal customers only;</li> <li>• ALC at the transaction level for Federal customers only;</li> <li>• Treasury Appropriation Fund Symbol (TAFS);</li> <li>• Data elements required in OMB 'Business Rules for Intragovernmental Transactions', (M-03-01);</li> <li>• Customer name;</li> <li>• Customer ID number;</li> <li>• Taxpayer Identification Number (TIN);</li> <li>• Customer addresses, i.e., physical, mailing, email and billing;</li> <li>• Contact name;</li> <li>• Contact telephone number;</li> <li>• Federal vs. Non-Federal indicator;</li> <li>• Six-digit Trading Partner code;</li> <li>• IRS 1099-C indicator (For non-Federal Accounts Receivable needed in case of debt write-off);</li> <li>• Comment field;</li> <li>• Date of last update;</li> <li>• User ID of last update;</li> <li>• Order Type Indicator (i.e., walk up; phone; fax; electronic; mail);</li> <li>• Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account);</li> <li>• Amount received;</li> <li>• Date of each payment received;</li> <li>• Unfilled Customer Orders (for use when funds are received with a delay in filling the customer's order);</li> <li>• custodial or non-custodial;</li> <li>• Exchange or non-exchange; and</li> </ul>	<p>Source: JFMIPSR-03-01,RO-1; Source Date: 1/1/2003</p>	Manage Receivables	<p>Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution</p>	<p>Remittance_Options_001</p>

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			Date order filled.				
Remittance Options	05.08.002		To support Remittance Options, the Revenue System should provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.	Source: JFMIPSR-03-01,RO-2; Source Date: 1/1/2003	Manage Receivables		Remittance_Options_002
Remittance Options	05.08.003		To support Remittance Options, the Revenue System should provide the capability to create and maintain a 'Personalized Page' that allows users to access and track program specific information including information on payment options, amounts due, payment history and laws mandating reason for and use of payment.	Source: JFMIPSR-03-01,RO-3; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Remittance_Options_003
Cashier Function	05.09.001		To support the Cashier Function, the Revenue System must provide the capability to identify the TAFS for which the deposit is being made.	Source: JFMIPSR-03-01,CF-1; Source Date: 1/1/2003	Manage Receivables		Cashier_Function_001
Cashier Function	05.09.002		To support the Cashier Function, the Revenue System must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.	Source: JFMIPSR-03-01,CF-2; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Cashier_Function_002

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Cashier Function	05.09.004		To support the Cashier Function, the Revenue System must provide the capability to recognize and record cash donations as non-exchange revenue.	Source: JFMIPSR-03-01,CF-4; Source Date: 1/1/2003	Manage CollectionsPost to General Ledger	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	Cashier_Function_004
Cashier Function	05.09.005		To support the Cashier Function, the Revenue System must provide the capability to perform transaction cross-referencing in which a user can perform a query to locate the details of associated transactions in the processing 'chain' (e.g., querying on a receivable would provide any associated cash receipts).	Source: JFMIPSR-03-01,CF-5; Source Date: 1/1/2003	Manage Receivables		Cashier_Function_005
Cashier Function	05.09.006		To support the Cashier Function, the Revenue System must provide the capability to track funds at various levels based on required elements of the accounting classification and project/program accounting structure.	Source: JFMIPSR-03-01,CF-6; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_006

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Proprietary and Budgetary Accounting Functions	05.10.001		To support Proprietary and Budgetary Accounting functions of the United States Standard General Ledger (USSGL), the Revenue System must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others. • Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting). • For services, revenue should be recognized when the services are performed. • For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract. • For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the customer.	Source: JFMIPSR-03-01,BPA-1; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_001

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Proprietary and Budgetary Accounting Functions	05.10.002		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.	Source: JFMIPSR-03-01,BPA-2; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Proprietary_And_Budgetary_Accounting_Functions_002
Proprietary and Budgetary Accounting Functions	05.10.003		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.	Source: JFMIPSR-03-01,BPA-3; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_003

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Proprietary and Budgetary Accounting Functions	05.10.004		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.	Source: JFMIPSR-03-01,BPA-4; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_004
Proprietary and Budgetary Accounting Functions	05.10.006		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System shall measure taxes and duties on the cash basis, and the cash basis amount(s) shall be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest shall be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the 'accrual adjustment' necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.	Source: JFMIPSR-03-01,BPA-6; Source Date: 1/1/2003	Post to General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_006

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Proprietary and Budgetary Accounting Functions	05.10.007		<p>To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-exchange revenue, the following must be disclosed:</p> <ul style="list-style-type: none"> <li>• Basis of Accounting;</li> <li>• Factors affecting the ability to collect (e.g., non-voluntary collections are more difficult than donated ones);</li> <li>• Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved;</li> <li>• Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts;</li> <li>• Cumulative cash collections and refunds by year and type.</li> </ul>	<p>Source: JFMIPSR-03-01,BPA-7; Source Date: 1/1/2003</p>	<p>Perform Financial Reporting</p>	<p>Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management</p>	<p>Proprietary_And_Budgetary_Accounting_Functions_007</p>

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Proprietary and Budgetary Accounting Functions	05.10.008		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.	Source: JFMIPSR-03-01,BPA-8; Source Date: 1/1/2003	Post to General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_008
Proprietary and Budgetary Accounting Functions	05.10.009		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for fines and penalties - the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.	Source: JFMIPSR-03-01,BPA-9; Source Date: 1/1/2003	Manage Receivables		Proprietary_And_Budgetary_Accounting_Functions_009
Proprietary and Budgetary Accounting Functions	05.10.010		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.	Source: JFMIPSR-03-01,BPA-10; Source Date: 1/1/2003	Manage Collections		Proprietary_And_Budgetary_Accounting_Functions_010

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Proprietary and Budgetary Accounting Functions	05.10.011		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the Revenue System either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.	Source: JFMIPSR-03-01,BPA-11; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Proprietary_And_Budgetary_Accounting_Functions_011
Proprietary and Budgetary Accounting Functions	05.10.013		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must establish interface with core system for updates of advances from accounts in the core system, as well as related billings and accounts receivable data. The Revenue System must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.	Source: JFMIPSR-03-01,BPA-13; Source Date: 1/1/2003	Post to General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_013

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Proprietary and Budgetary Accounting Functions	05.10.014		To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.	Source: JFMIPSR-03-01,BPA-14; Source Date: 1/1/2003	Monitor Contract or Order PerformancePost to General Ledger	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	Proprietary_And_Budgetary_Accounting_Functions_014
Deposit Account Function	05.11.001		To support the Deposit Account Function, the Revenue System must provide the capability to create a new deposit account (escrow account) record with data element fields required in RO-1 (see requirement 05.08.01) to record account history and activity.	Source: JFMIPSR-03-01,DAS-1; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Deposit_Account_Function_001

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Deposit Account Function	05.11.002		To support the Deposit Account Function, the Revenue System must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.	Source: JFMIPSR-03-01,DAS-2; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Deposit_Account_Function_002
Deposit Account Function	05.11.003		To support the Deposit Account Function, the Revenue System must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.	Source: JFMIPSR-03-01,DAS-3; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Deposit_Account_Function_003

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Deposit Account Function	05.11.004		To support the Deposit Account Function, the Revenue System must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.	Source: JFMIPSR-03-01,DAS-4; Source Date: 1/1/2003	Manage ReceivablesPost to General Ledger	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	Deposit_Account_Function_004
Deposit Account Function	05.11.006		To support the Deposit Account Function, the Revenue System must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.	Source: JFMIPSR-03-01,DAS-6; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_006
Deposit Account Function	05.11.007		To support the Deposit Account Function, the Revenue System must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.	Source: JFMIPSR-03-01,DAS-7; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_007

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Deposit Account Function	05.11.008		To support the Deposit Account Function, the Revenue System must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges shall be automatically assigned by the system.	Source: JFMIPSR-03-01,DAS-8; Source Date: 1/1/2003	Manage Receivables		Deposit_Account_Function_008
Transaction Validation	05.12.001		To support the Transaction Validation activity, the Revenue System must provide the capability to comply with USSGL posting rules and update appropriate documents and any related tables, when accounting transactions are recorded in a subsidiary ledger within the Revenue System. Use standard transactions when recording accounting events.	Source: JFMIPSR-03-01,TV-1; Source Date: 1/1/2003	Manage Financial Management PolicyPost to General Ledger	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	Revenue_AR_Transaction_Validation_001
Transaction Validation	05.12.004		To support the Transaction Validation activity, the Revenue System must provide the capability to enable users to selectively require, omit, or set a default value for individual accounting classification elements.	Source: JFMIPSR-03-01,TV-4; Source Date: 1/1/2003	Manage Financial Management Policy		Revenue_AR_Transaction_Validation_004

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Transaction Validation	05.12.006		To support the Transaction Validation activity, the Revenue System must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).	Source: JFMIPSR-03-01,TV-6; Source Date: 1/1/2003	Manage Receivables		Revenue_AR_Transaction_Validation_006
Transaction Validation	05.12.010		To support the Transaction Validation activity, the Revenue System must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.	Source: JFMIPSR-03-01,TV-10; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_010
Transaction Validation	05.12.020		To support the Transaction Validation activity, the Revenue System must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.	Source: JFMIPSR-03-01,TV-20; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_020
Transaction Validation	05.12.023		To support the Transaction Validation activity, the Revenue System must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.	Source: JFMIPSR-03-01,TV-23; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_023

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Transaction Validation	05.12.026		To support the Transaction Validation activity, the Revenue System should provide the capability to allow the user to relate memorandum accounts with budgetary and proprietary accounts in the definition of a standard transaction.	Source: JFMIPSR-03-01,TV-26; Source Date: 1/1/2003	Post to General Ledger	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_026
Transaction Validation	05.12.029		The system shall provide the capability to identify a Pre-Validation Identification (ID) cited on each non-Supply and Receivable Transaction-By-Others (TBO) transaction to match against the Pre-Validation ID referenced in the Accrued Expenditures Unpaid record.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010			Revenue_AR_Transaction_Validation_029
Revenue Recognition	05.13.001		To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).	Source: JFMIPSR-03-01,RR-1; Source Date: 1/1/2003	Manage Receivables Post to General Ledger	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_Recognition_001
Revenue Recognition	05.13.002		To support the Revenue Recognition function, the Revenue System must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.	Source: JFMIPSR-03-01,RR-2; Source Date: 1/1/2003	Manage Collections		Revenue_Recognition_002

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Revenue Recognition	05.13.003		To support the Revenue Recognition function, the Revenue System must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.	Source: JFMIPSR-03-01,RR-3; Source Date: 1/1/2003	Manage CollectionsPost to General Ledger	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	Revenue_Recognition_003
Revenue Recognition	05.13.004		To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).	Source: JFMIPSR-03-01,RR-4; Source Date: 1/1/2003	Manage Collections		Revenue_Recognition_004
Revenue Recognition	05.13.005		To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.	Source: JFMIPSR-03-01,RR-5; Source Date: 1/1/2003	Manage Liabilities		Revenue_Recognition_005

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Revenue Recognition	05.13.006		To support the Revenue Recognition function, the Revenue System must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.	Source: JFMIPSR-03-01,RR-6; Source Date: 1/1/2003	Manage Collections		Revenue_Recognition_006
Revenue Estimation	05.14.001		To support Revenue Estimation, the Revenue System must provide the capability to support the export of historical data for use in revenue forecasting.	Source: JFMIPSR-03-01,REA-1; Source Date: 1/1/2003	Manage Report of ProgramsPerform Cost Analysis	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Revenue_Estimation_001
Revenue Estimation	05.14.002		To support Revenue Estimation, the Revenue System should provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.	Source: JFMIPSR-03-01,REA-2; Source Date: 1/1/2003	Perform Budgeting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_002
Revenue Estimation	05.14.003		To support Revenue Estimation, the Revenue System should provide the capability to establish a baseline of revenue collections in comparison to potential revenue.	Source: JFMIPSR-03-01,REA-3; Source Date: 1/1/2003	Perform Programming	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_003

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Automated Reconciliation	05.15.002		To support the Automated Reconciliation function, the Revenue System must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, Standard General Ledger (SGL) accounts or pro-forma.	Source: JFMIPSR-03-01,AR-2; Source Date: 1/1/2003	Post to General Ledger	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	Revenue_AR_Automated_Reconciliation_002
Performance Measurement	05.16.001		To support the Performance Measurement function, the Revenue System must provide the capability to meet Government Performance and Results Act (GPRA) requirements and link to an agency's strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.	Source: JFMIPSR-03-01,PM-1; Source Date: 1/1/2003	Perform Cost Analysis	Environmental Liabilities	Revenue_AR_Performance_Measurement_001
Performance Measurement	05.16.002		To support the Performance Measurement function, the Revenue System must provide the capability to perform trend analyses across periods and fiscal years.	Source: JFMIPSR-03-01,PM-2; Source Date: 1/1/2003	Perform Cost Analysis	Environmental Liabilities	Revenue_AR_Performance_Measurement_002
Performance Measurement	05.16.003		To support the Performance Measurement function, the Revenue System should provide the capability to track actual performance against established standards and to calculate variances for both system users and organization.	Source: JFMIPSR-03-01,PM-3; Source Date: 1/1/2003	Perform Cost Analysis	Environmental Liabilities	Revenue_AR_Performance_Measurement_003

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Performance Measurement	05.16.004		To support the Performance Measurement function, the Revenue System should provide the capability to collect cost information of performing collection activities.	Source: JFMIPSR-03-01,PM-4; Source Date: 1/1/2003	Populate Cost Performance Model	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Performance_Measurement_004
Audit Trail	05.17.004		To support the Audit Trail function, the Revenue System should provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.	Source: JFMIPSR-03-01,AT-4; Source Date: 1/1/2003	Post to General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_004
Audit Trail	05.17.005		To support the Audit Trail function, the Revenue System should provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.	Source: JFMIPSR-03-01,AT-5; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Revenue_AR_Audit_Trail_005
On-Line Query Capability	05.18.002		To support On-Line Query Capability, the Revenue System must provide the capability to report the amount totals by type of fee and date range.	Source: JFMIPSR-03-01,OLQ-2; Source Date: 1/1/2003	Perform Financial ReportingPost to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_002

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On-Line Query Capability	05.18.003		To support On-Line Query Capability, the Revenue System must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.	Source: JFMIPSR-03-01,OLQ-3; Source Date: 1/1/2003	Perform Financial Reporting Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_003
On-Line Query Capability	05.18.005		To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account history by account number and date range.	Source: JFMIPSR-03-01,OLQ-5; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_005
On-Line Query Capability	05.18.006		To support On-Line Query Capability, the Revenue System must provide the capability to produce customer inquiry history by deposit account number or receivable number.	Source: JFMIPSR-03-01,OLQ-6; Source Date: 1/1/2003	Manage Receivables Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Online_Query_Capability_006

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On-Line Query Capability	05.18.007		To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account transactions in a monthly deposit account statement format for the each month.	Source: JFMIPSR-03-01,OLQ-7; Source Date: 1/1/2003	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Online_Query_Capability_007
On-Line Query Capability	05.18.008		To support On-Line Query Capability, the Revenue System must provide the capability to provide deposit ticket (SF 215) and debit voucher (SF 5515) number or amount.	Source: JFMIPSR-03-01,OLQ-8; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_008
On-Line Query Capability	05.18.009		To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of account activity (billing, collection, and adjustment) by customer and receivable.	Source: JFMIPSR-03-01,OLQ-9; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_009
On-Line Query Capability	05.18.010		To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of miscellaneous cash receipts (applied to any Treasury fund symbol) by customer, when identified, and by accounting period.	Source: JFMIPSR-03-01,OLQ-10; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_010
Ad-Hoc Query Capability	05.19.010		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to facilitate customer query and self-service capability subsequent to customer verification and clearance.	Source: JFMIPSR-03-01,AHQ-10; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_010

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Interface Requirements	05.21.001		To support Interface requirements, the Revenue System must provide the capability to produce reports and transmittable files to meet the relevant Application Program Interface specified by the core financial system. Interface information must include: • Cash refund information capturing who and why; • Receipt, collection, and billing information capturing what, when and what for; • Deposit information required by the National Automated Clearing House Association; • Receivable aging information; • Uncollectible receivables/bad debt information; • Balance of advances from others; • RA limits to make sure billings do not exceed the RA; and • Cost related to reimbursable work not directly recorded in the acquisition or cost systems.	Source: JFMIPSR-03-01,I-1; Source Date: 1/1/2003	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Interface_Requirements_001
Interface Requirements	05.21.004		To support Interface requirements, the Revenue System must provide the capability to interface with Cost and Acquisition Systems to update cost data needed for services performed under a Reimbursable Agreement (RA).	Source: JFMIPSR-03-01,I-4; Source Date: 1/1/2003	Manage Receivables	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_004

**ACRONYMS**

ALC	Agency Location Code
ASCII	American Standard Code for Information Interchange
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CVFR	Current Value of Funds Rate
DCI	Director of Central Intelligence
DCIA	Debt Collection Improvement Act
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DOJ	Department of Justice
DT/DV	Deposit Ticket/Deposit Voucher
DUNS	Data Universal Numbering System
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FBWT	Fund Balance With Treasury
FFMIA	Federal Financial Management Improvement Act
FMS	Financial Management Service
GAO	General Accountability Office
GL	General Ledger
IA	Information Assurance
ID	Identification
INS	Immigration and Naturalization Service
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
MICR	Magnetic Ink Character Recognition
NARA	National Archives and Records Administration
NIST	National Institute of Standards and Technology
OMB	Office of Management and Budget
RA	Reimbursable Agreement
SFFAS	Statement of Federal Financial Accounting Standards
SR	System Requirements
TAS	Treasury Account Symbol

TAS/TAFS 1	Treasury Account Symbol/Treasury Appropriation Fund Symbo
TDO	Treasury Disbursing Office
TIN	Taxpayer Identification Number
TROR	Treasury Report on Receivables
USSGL	United States Standard General Ledger